

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

**Supplement to the Actuarial Valuation Report  
as of June 30, 1994**

**Individual Employer Information**

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# **Section 1**

## **Individual Employer Information**

This section shows the valuation results for each participating employer.

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

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

Section 1.1(c) shows the calculation of the Municipality of Anchorage contribution rate for police and fire members.

Section 1.1(d) shows the calculation of the Municipality of Anchorage contribution rate for "other" members.

Section 1.2 shows the calculation of contribution rates for FY97.

Section 1.3 compares FY96 and FY97 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 - FY97  
For Police and Fire Members  
State Employees Only (in thousands)**

Consolidated Rate 10.36%

Past Service Rate

|                                            |            |
|--------------------------------------------|------------|
| (1) Accrued Liability (excluding retirees) | \$ 316,355 |
| (2) Adjusted Assets (excluding retirees)   | 273,782    |
| (3) Total Unfunded Liability, (1) - (2)    | 42,573     |
| (4) Amortization Factor (25 years)         | 11.528758  |
| (5) Past Service Cost, (3) / (4)           | \$ 3,693   |
| (6) Total Salaries                         | 94,398     |
| (7) Past Service Rate, (5) / (6)           | 3.91%      |

Total Employer Contribution Rate 14.27%

**1.1(b) Development of Average Employer Contribution Rate - FY97  
For "Other" Members  
State Employees Only (in thousands)**

Consolidated Rate 10.36%

Past Service Rate

|     |                                        |              |
|-----|----------------------------------------|--------------|
| (1) | Accrued Liability (excluding retirees) | \$ 1,307,004 |
| (2) | Adjusted Assets (excluding retirees)   | 1,131,118    |
| (3) | Total Unfunded Liability, (1) - (2)    | 175,886      |
| (4) | Amortization Factor (25 years)         | 11.528758    |
| (5) | Past Service Cost, (3) / (4)           | \$ 15,256    |
| (6) | Total Salaries                         | 508,464      |
| (7) | Past Service Rate, (5) / (6)           | 3.00%        |

Total Employer Contribution Rate 13.36%

**1.1(c) Development of Average Employer Contribution Rate - FY97  
For Police and Fire Members  
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 10.36%

Past Service Rate

|                                            |           |
|--------------------------------------------|-----------|
| (1) Accrued Liability (excluding retirees) | \$ 118    |
| (2) Adjusted Assets (excluding retirees)   | 114       |
| (3) Total Unfunded Liability, (1) - (2)    | 4         |
| (4) Amortization Factor (25 years)         | 11.528758 |
| (5) Past Service Cost, (3) / (4)           | \$ 0      |
| (6) Total Salaries                         | 80        |
| (7) Past Service Rate, (5) / (6)           | 0.00%     |

Total Employer Contribution Rate 10.36%

**1.1(d) Development of Average Employer Contribution Rate - FY97  
For "Other" Members  
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 10.36%

Past Service Rate

|                                            |            |
|--------------------------------------------|------------|
| (1) Accrued Liability (excluding retirees) | \$ 256,770 |
| (2) Adjusted Assets (excluding retirees)   | 248,461    |
| (3) Total Unfunded Liability, (1) - (2)    | 8,309      |
| (4) Amortization Factor (25 years)         | 11.528758  |
| (5) Past Service Cost, (3) / (4)           | \$ 721     |
| (6) Total Salaries                         | 92,722     |
| (7) Past Service Rate, (5) / (6)           | 0.78%      |

Total Employer Contribution Rate 11.14%

## 1.2 PERS Contribution Rates For Fiscal Year 1997

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                             | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|---------------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 1 STATE OF ALASKA                           | 1623358503           | 1404900221         | 218458282             | 602862306          | 10.36           | 3.14             | 13.50         |               |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 3327627              | 4411744            | -1084117              | 2047013            | 10.36           | -10.36           | 0.00          |               |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 1713242              | 2038060            | -324818               | 700462             | 10.36           | -10.36           | 0.00          |               |
| 4 BERING STRAITS SCHOOL DISTRICT            | 9794989              | 11795297           | -2000308              | 5100538            | 10.36           | -9.09            | 1.27          |               |
| 5 CHATHAM SCHOOL DISTRICT                   | 1600572              | 1644160            | -43588                | 728964             | 10.36           | -1.39            | 8.97          |               |
| 6 ALASKA MUNICIPAL LEAGUE                   | 475234               | -397957            | 873191                | 408526             | 10.36           | 18.54            | 28.90         |               |
| 7 VALDEZ, CITY OF                           | 12737273             | 13282652           | -545379               | 4764199            | 10.36           | -2.65            | 7.71          |               |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 12931806             | 12013524           | 918282                | 6702470            | 10.36           | 1.19             | 11.55         |               |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 13423536             | 18238607           | -4815071              | 5449914            | 10.36           | 0.73             | 11.09         | 1             |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 28020823             | 21620671           | 6400152               | 13465644           | 10.36           | 0.73             | 11.09         | 1             |
| 11 ANCHORAGE SCHOOL DISTRICT                | 120923278            | 113445421          | 7477857               | 51799704           | 10.36           | 1.25             | 11.61         |               |
| 12 COPPER RIVER SCHOOL DISTRICT             | 1831140              | 1997327            | -166187               | 912181             | 10.36           | -4.22            | 6.14          |               |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 185209523            | 190342426          | -5132903              | 70818972           | 10.36           | -0.03            | 10.33         | 3             |
| 14 HAINES, CITY OF                          | 1757687              | 1659148            | 98539                 | 853673             | 10.36           | 1.00             | 11.36         |               |
| 15 KENAI, CITY OF                           | 11209340             | 11602051           | -392711               | 3769672            | 10.36           | -2.42            | 7.94          |               |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 27303540             | 32144584           | -4841044              | 11454374           | 10.36           | -9.80            | 0.56          |               |
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT     | 40224744             | 38489645           | 1735099               | 18167984           | 10.36           | 0.83             | 11.19         |               |



## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                          | ACCURUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|------------------------------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 18 DENALI SCHOOL DISTRICT                | 1989057               | 1969896            | 19161                 | 618129             | 10.36           | 0.27             | 10.63         |               |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 10722253              | 5688003            | 5034250               | 4744099            | 10.36           | -0.03            | 10.33         | 3             |
| 20 CITY AND BOROUGH OF SITKA             | 12203387              | 9206809            | 2996578               | 5009165            | 10.36           | 5.19             | 15.55         |               |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 450471                | 611504             | -161033               | 384298             | 10.36           | -9.72            | 0.64          |               |
| 22 KETCHIKAN GATEWAY BOROUGH             | 5800014               | 5385133            | 414881                | 2162999            | 10.36           | 1.66             | 12.02         |               |
| 23 SOLDOTNA, CITY OF                     | 5913756               | 5473555            | 440201                | 1750876            | 10.36           | 2.18             | 12.54         |               |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 4595122               | 4361082            | 234040                | 1762925            | 10.36           | 1.15             | 11.51         |               |
| 25 KUSPUK SCHOOL DISTRICT                | 3452951               | 3369795            | 83156                 | 1361702            | 10.36           | 0.53             | 10.89         |               |
| 26 CITY AND BOROUGH OF JUNEAU            | 53209380              | 52835468           | 373912                | 19253465           | 10.36           | 0.17             | 10.53         |               |
| 28 KODIAK, CITY OF                       | 10682960              | 11972862           | -1289902              | 4092744            | 10.36           | -7.31            | 3.05          |               |
| 29 FAIRBANKS, CITY OF                    | 35776790              | 3168914            | 32607876              | 8686708            | 10.36           | 10.46            | 20.82         | 4             |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 19675125              | 34503487           | -14828362             | 6052783            | 10.36           | 10.46            | 20.82         | 4             |
| 31 WASILLA, CITY OF                      | 1811224               | 1616395            | 194829                | 1178736            | 10.36           | 1.43             | 11.79         |               |
| 32 SKAGWAY, CITY OF                      | 946954                | 1072779            | -125825               | 601820             | 10.36           | -4.85            | 5.51          |               |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 3338546               | 3391441            | -52895                | 1377846            | 10.36           | -0.89            | 9.47          |               |
| 34 PALMER, CITY OF                       | 4509126               | 4383395            | 125731                | 1903702            | 10.36           | 0.57             | 10.93         |               |
| 35 WRANGELL, CITY OF                     | 4233481               | 4366247            | -132766               | 2038237            | 10.36           | -1.51            | 8.85          |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                       | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|---------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 36 BETHEL, CITY OF                    | 4653283              | 5482753            | -829470               | 3078007            | 10.36           | -6.25            | 4.11          |               |
| 37 VALDEZ CITY SCHOOLS                | 4490100              | 3913054            | 577046                | 1719408            | 10.36           | 2.91             | 13.27         |               |
| 38 HOONAH CITY SCHOOLS                | 806689               | -75236             | 881925                | 476536             | 10.36           | 16.05            | 26.41         |               |
| 39 NOME, CITY OF                      | 5440525              | 5799440            | -358915               | 1530612            | 10.36           | -5.44            | 4.92          |               |
| 40 KOTZEBUE, CITY OF                  | 3116260              | 4904293            | -1788033              | 1926119            | 10.36           | -10.36           | 0.00          |               |
| 41 GALENA CITY SCHOOLS                | 748478               | 1037573            | -289095               | 263354             | 10.36           | -10.36           | 0.00          |               |
| 43 PETERSBURG, CITY OF                | 8110397              | 4988569            | 3121828               | 2762801            | 10.36           | 3.63             | 13.99         | 5             |
| 44 BRISTOL BAY BOROUGH                | 2916684              | 2747897            | 168787                | 1783797            | 10.36           | 0.82             | 11.18         |               |
| 45 NORTH SLOPE BOROUGH                | 77004601             | 79700283           | -2695682              | 51865340           | 10.36           | -1.21            | 9.15          |               |
| 46 WRANGELL CITY SCHOOLS              | 1156774              | 1172154            | -15380                | 674779             | 10.36           | -0.53            | 9.83          |               |
| 48 CORDOVA, CITY OF                   | 4141710              | 4161032            | -19322                | 1861036            | 10.36           | -0.24            | 10.12         |               |
| 49 NOME CITY SCHOOLS                  | 1702501              | 2205416            | -502915               | 828289             | 10.36           | -10.36           | 0.00          |               |
| 51 KING COVE, CITY OF                 | 1108603              | 1127801            | -19198                | 750393             | 10.36           | -0.59            | 9.77          |               |
| 52 ALASKA HOUSING FINANCE CORPORATION | 17927793             | 17896151           | 31642                 | 11285200           | 10.36           | 0.02             | 10.38         |               |
| 53 LOWER YUKON SCHOOL DISTRICT        | 9100711              | 10837441           | -1736730              | 4066770            | 10.36           | -9.90            | 0.46          |               |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT   | 10084635             | 15526729           | -5442094              | 6286489            | 10.36           | -10.36           | 0.00          |               |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT  | 1185714              | 1035149            | 150565                | 1351144            | 10.36           | 0.97             | 11.33         |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                          | ACCURED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|------------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 56 PRIBILOF REGION SCHOOL DISTRICT       | 954240               | 986321             | -32081                | 688948             | 10.36           | -1.08            | 9.28          |               |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 21060371             | 26331425           | -5271054              | 11376274           | 10.36           | -10.36           | 0.00          |               |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 7377137              | 7356774            | 20363                 | 3253379            | 10.36           | 0.05             | 10.41         |               |
| 59 YUKON FLATS SCHOOL DISTRICT           | 2359065              | 3211050            | -851985               | 1354724            | 10.36           | -10.36           | 0.00          |               |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 2493553              | 4557850            | -2064297              | 1780821            | 10.36           | -10.36           | 0.00          |               |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 14164332             | 15423647           | -1259315              | 9402547            | 10.36           | -3.11            | 7.25          |               |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 683819               | 2158365            | -1474546              | 172890             | 10.36           | -10.36           | 0.00          |               |
| 63 CORDOVA COMMUNITY HOSPITAL            | 2013182              | 1766306            | 246876                | 1458148            | 10.36           | 1.47             | 11.83         |               |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 2415940              | 2777998            | -362058               | 1911281            | 10.36           | -4.39            | 5.97          |               |
| 65 SITKA COMMUNITY HOSPITAL              | 5033981              | 4976664            | 57317                 | 2260850            | 10.36           | 0.22             | 10.58         |               |
| 66 TANANA CITY SCHOOL DISTRICT           | 459026               | 442626             | 16400                 | 288387             | 10.36           | 0.49             | 10.85         |               |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 1315942              | 1442145            | -126203               | 633538             | 10.36           | -4.62            | 5.74          |               |
| 68 HYDABURG CITY SCHOOLS                 | 434964               | 455532             | -20568                | 195080             | 10.36           | -2.45            | 7.91          |               |
| 69 TANANA, CITY OF                       | 530492               | 654198             | -123706               | 412937             | 10.36           | -6.95            | 3.41          |               |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 1027719              | 1399233            | -371514               | 431003             | 10.36           | -10.36           | 0.00          |               |
| 71 BARROW, CITY OF                       | 1224087              | 1299026            | -74939                | 819922             | 10.36           | -2.12            | 8.24          |               |
| 72 ST. PAUL, CITY OF                     | 1595694              | 1744717            | -149023               | 1354677            | 10.36           | -2.55            | 7.81          |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                        | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|----------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 73 ANCHORAGE, MUNICIPALITY OF          | 256888239            | 248575370          | 8312869               | 92802327           | 10.36           | 0.78             | 11.14         |               |
| 74 KODIAK ISLAND BOROUGH               | 5214158              | 5008578            | 205580                | 2641483            | 10.36           | 0.68             | 11.04         |               |
| 75 NOME JOINT UTILITIES                | 1737561              | 2308366            | -570805               | 752908             | 10.36           | -10.36           | 0.00          |               |
| 76 SAND POINT, CITY OF                 | 827594               | 887241             | -59647                | 363835             | 10.36           | -3.80            | 6.56          |               |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT   | 5381571              | 4287175            | 1094396               | 2283075            | 10.36           | 4.16             | 14.52         |               |
| 78 DILLINGHAM, CITY OF                 | 2771103              | 2589788            | 181315                | 2165416            | 10.36           | 0.73             | 11.09         |               |
| 79 UNALASKA, CITY OF                   | 6000161              | 6314141            | -313980               | 5768051            | 10.36           | -1.26            | 9.10          |               |
| 80 KENAI PENINSULA BOROUGH             | 20521837             | 19155619           | 1366218               | 8405759            | 10.36           | 1.41             | 11.77         |               |
| 81 KETCHIKAN, CITY OF                  | 15164803             | 8854539            | 6310264               | 6270213            | 10.36           | 8.73             | 19.09         |               |
| 82 SEWARD, CITY OF                     | 6755092              | 7050535            | -295443               | 2784363            | 10.36           | -2.46            | 7.90          |               |
| 83 FORT YUKON, CITY OF                 | 438920               | 641648             | -202728               | 189293             | 10.36           | -10.36           | 0.00          |               |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT | 1765262              | 1535426            | 229836                | 625793             | 10.36           | 3.19             | 13.55         |               |
| 85 CORDOVA PUBLIC SCHOOLS              | 1736184              | 1512705            | 223479                | 510516             | 10.36           | 3.80             | 14.16         |               |
| 86 CRAIG, CITY OF                      | 1203894              | 1202261            | 1633                  | 662158             | 10.36           | 0.02             | 10.38         |               |
| 87 PETERSBURG GENERAL HOSPITAL         | 1817195              | 2773297            | -956102               | 1282368            | 10.36           | 3.63             | 13.99         | 5             |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 21255725             | 19324828           | 1930897               | 11485651           | 10.36           | 1.46             | 11.82         |               |
| 91 NORTH POLE, CITY OF                 | 3344878              | 3226636            | 118242                | 1269516            | 10.36           | 0.81             | 11.17         |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                        | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE     | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|----------------------------------------|----------------------|--------------------|-----------------------|--------------------|---------------------|------------------|---------------|---------------|
| 92 GALENA, CITY OF                     | 1770611              | 2061597            | -290986               | 793788             | 10.36               | -8.50            | 1.86          |               |
| 93 NENANA, CITY OF                     | 737381               | 707157             | 30224                 | 240017             | 10.36               | 1.09             | 11.45         |               |
| 94 HAINES BOROUGH                      | 489623               | 455729             | 33894                 | 271344             | 10.36               | 1.08             | 11.44         |               |
| 96 NENANA CITY PUBLIC SCHOOLS          | 591857               | 750127             | -158270               | 154614             | 10.36               | -10.36           | 0.00          |               |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | 322171               | 321831             | 340                   |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| A1 SAXMAN, CITY OF                     | 312760               | 213199             | 99561                 | 85891              | 10.36               | 10.05            | 20.41         |               |
| A2 HOONAH, CITY OF                     | 451481               | 828739             | -377258               | 326102             | 10.36               | -10.36           | 0.00          |               |
| A3 PELICAN, CITY OF                    | 333374               | 318127             | 15247                 | 300954             | 10.36               | 0.44             | 10.80         |               |
| A5 WHITTIER, CITY OF                   | 870006               | 1015836            | -145830               | 423273             | 10.36               | -7.99            | 2.37          |               |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 851305               | 922159             | -70854                | 1049607            | 10.36               | -1.57            | 8.79          |               |
| A7 CRAIG SCHOOL DISTRICT               | 414582               | 434938             | -20356                | 415467             | 10.36               | -1.14            | 9.22          |               |
| A8 DILLINGHAM CITY SCHOOL DISTRICT     | 1704735              | 1622998            | 81737                 | 612884             | 10.36               | 1.16             | 11.52         |               |
| A9 THORNE BAY, CITY OF                 | 406547               | 420420             | -13873                | 246863             | 10.36               | -1.30            | 9.06          |               |
| AB AKUTAN, CITY OF                     | 354121               | 325681             | 28440                 | 202697             | 10.36               | 1.22             | 11.58         |               |
| AC UNALASKA CITY SCHOOL DISTRICT       | 266247               | 337604             | -71357                | 632729             | 10.36               | -2.62            | 7.74          |               |
| AE KASHUNAMIUT SCHOOL DISTRICT         | 701877               | 796924             | -95047                | 556204             | 10.36               | -3.96            | 6.40          |               |
| AF SEWARD GENERAL HOSPITAL             | 2560142              | 699368             | 1860774               | 1108638            | 10.36               | 14.56            | 24.92         |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                             | ACCURED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE     | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|---------------------------------------------|----------------------|--------------------|-----------------------|--------------------|---------------------|------------------|---------------|---------------|
| B0 WAINWRIGHT, CITY OF                      | 191571               | 92144              | 99427                 |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| B1 ST. MARY'S, CITY OF                      | 278060               | 332847             | -54787                | 328854             | 10.36               | -3.86            | 6.50          |               |
| B2 HOMER, CITY OF                           | 7943593              | 7988040            | -44447                | 2849433            | 10.36               | -0.36            | 10.00         |               |
| B3 RUBY, CITY OF                            | 61610                | 116739             | -55129                | 28735              | 10.36               | -10.36           | 0.00          |               |
| B4 EMMONAK (TERMINATED)                     | 4497                 | 144125             | -139628               |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| B5 SPECIAL EDUCATION SERVICE AGENCY         | 385334               | 470824             | -85490                | 419434             | 10.36               | -4.73            | 5.63          |               |
| B6 BARTLETT MEMORIAL HOSPITAL               | 11522677             | 11226902           | 295775                | 9393912            | 10.36               | 0.27             | 10.63         |               |
| B7 NORTHWEST ARTIC BOROUGH                  | 589552               | 659830             | -70278                | 699891             | 10.36               | -2.33            | 8.03          |               |
| B8 ST. MARY'S SCHOOL DISTRICT               | 1025369              | 1251232            | -225863               | 280567             | 10.36               | -10.36           | 0.00          |               |
| B9 SELAWIK CITY COUNCIL                     | 2900                 | 10692              | -7792                 | 61317              | 10.36               | -2.95            | 7.41          |               |
| BB BRISTOL BAY HOUSING AUTHORITY            | 144811               | 350973             | -206162               | 390261             | 10.36               | -10.36           | 0.00          |               |
| BC COPPER RIVER BASIN HOUSING AUTHORITY     | 211384               | 225604             | -14220                | 128907             | 10.36               | -2.56            | 7.80          |               |
| BD SKAGWAY CITY SCHOOL DISTRICT             | 534604               | 372242             | 162362                | 161402             | 10.36               | 8.73             | 19.09         |               |
| BE HOOPER BAY, CITY OF                      | 49323                | 57787              | -8464                 | 3888               | 10.36               | -10.36           | 0.00          |               |
| BF Klawock, CITY OF                         | 523502               | 541168             | -17666                | 218615             | 10.36               | -1.87            | 8.49          |               |
| C0 PETERSBURG PUBLIC SCHOOLS                | 655479               | 859084             | -203605               | 644950             | 10.36               | 3.63             | 13.99         | 5             |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 110458               | 89830              | 20628                 | 44330              | 10.36               | 4.04             | 14.40         |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                           | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE     | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|-------------------------------------------|----------------------|--------------------|-----------------------|--------------------|---------------------|------------------|---------------|---------------|
| C5 ALEUTIANS EAST BOROUGH                 | 449914               | 465759             | -15845                | 374328             | 10.36               | -0.98            | 9.38          |               |
| C6 KIVALINA, CITY OF                      | 21898                | 44194              | -22296                | 25058              | 10.36               | -10.36           | 0.00          |               |
| C7 BERING STRAITS CRSA                    | 110990               | 81642              | 29348                 | 60322              | 10.36               | 4.22             | 14.58         |               |
| C8 SHISHMAREF, CITY OF                    | 32215                | 20909              | 11306                 | 17064              | 10.36               | 5.75             | 16.11         |               |
| C9 ADAK(TERMINATED)                       | 49564                | 81919              | -32355                |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| CA HUSLIA, CITY OF                        | 124026               | 93762              | 30264                 | 69950              | 10.36               | 3.75             | 14.11         |               |
| CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)  | 15423                | 82650              | -67227                |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| CC KALTAG, CITY OF                        | 33181                | 11607              | 21574                 |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| CD KOYUK, CITY OF                         | 46523                | 20712              | 25811                 | 15982              | 10.36               | 14.01            | 24.37         |               |
| CE LOWER KALSKAG, CITY OF                 | 107476               | 21321              | 86155                 | 46495              | 10.36               | 16.07            | 26.43         |               |
| CF HAINES BOROUGH SCHOOL DISTRICT         | 279296               | 340007             | -60711                | 301867             | 10.36               | -4.66            | 5.70          |               |
| D0 NOORVIK, CITY OF                       | 121747               | 127629             | -5882                 | 138434             | 10.36               | -0.99            | 9.37          |               |
| D1 ELIM, CITY OF                          | 23292                | 19374              | 3918                  | 14652              | 10.36               | 2.32             | 12.68         |               |
| D2 ATKA, CITY OF                          | 7008                 | 16613              | -9605                 | 16974              | 10.36               | -10.36           | 0.00          |               |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT | 849475               | 627441             | 222034                | 983439             | 10.36               | 1.96             | 12.32         |               |
| D4 ALEUTIANS WEST CRSA                    | 46265                | 54096              | -7831                 | 52360              | 10.36               | -3.47            | 6.89          |               |
| D5 DELTA/GREELY SCHOOL DISTRICT           | 906883               | 967739             | -60856                | 925557             | 10.36               | -1.52            | 8.84          |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                         | ACCURED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE     | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|-----------------------------------------|----------------------|--------------------|-----------------------|--------------------|---------------------|------------------|---------------|---------------|
| D6 LAKE AND PENINSULA BOROUGH           | 209504               | 159561             | 49943                 | 157466             | 10.36               | 2.75             | 13.11         |               |
| D7 YAKUTAT, CITY AND BOROUGH OF         | 252760               | 385001             | -132241               | 360057             | 10.36               | -8.52            | 1.84          |               |
| D8 UNALAKLEET, CITY OF                  | 239825               | 213742             | 26083                 | 217923             | 10.36               | 1.04             | 11.40         |               |
| D9 DIOMEDE JOINT UTILITIES (TERMINATED) | 0                    | 5065               | -5065                 |                    | NO ACTIVE EMPLOYEES |                  |               |               |
| DA Klawock City School District         | 257115               | 283322             | -26207                | 299891             | 10.36               | -2.03            | 8.33          |               |
| DB Old Harbor, City of                  | 35032                | 11585              | 23447                 | 11968              | 10.36               | 16.99            | 27.35         |               |
| DC Grayling, City of                    | 38380                | 36874              | 1506                  | 29848              | 10.36               | 0.44             | 10.80         |               |
| DD Mekoryuk, City of                    | 33734                | 10998              | 22736                 | 22573              | 10.36               | 8.74             | 19.10         |               |
| DE Alaska Gateway School District       | 552574               | 709846             | -157272               | 995973             | 10.36               | -3.66            | 6.70          |               |
| DF Saint George, City of                | 1355582              | 685848             | 669734                | 440159             | 10.36               | 13.20            | 23.56         |               |
| E0 Pelican City School District         | 167313               | 147321             | 19992                 | 115119             | 10.36               | 1.51             | 11.87         |               |
| E1 Denali Borough                       | 115327               | 60499              | 54828                 | 83451              | 10.36               | 5.70             | 16.06         |               |
| E2 Allakaket, City of                   | 38713                | 44537              | -5824                 | 135578             | 10.36               | -1.00            | 9.36          |               |
| E3 Kachemak, City of                    | 10408                | 9340               | 1068                  | 17293              | 10.36               | 0.54             | 10.90         |               |
| E4 Nuiqsut, City of                     | 109900               | 56481              | 53419                 | 79034              | 10.36               | 5.86             | 16.22         |               |
| E5 Cook Inlet Housing Authority         | 597354               | 410018             | 187336                | 625948             | 10.36               | 2.60             | 12.96         |               |
| E6 Interior Regional Housing Authority  | 325616               | 267409             | 58207                 | 513873             | 10.36               | 0.98             | 11.34         |               |



## 1.2 PERS Contribution Rates For Fiscal Year 1997 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1997

|                                      | ACCRUED<br>LIABILITY | ADJUSTED<br>ASSETS | UNFUNDED<br>LIABILITY | ANNUAL<br>EARNINGS | CONSOL.<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | RATE<br>GROUP |
|--------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| E7 YAKUTAT CITY SCHOOL DISTRICT      | 116853               | 127202             | -10349                | 338038             | 10.36           | -0.71            | 9.65          |               |
| E8 KAKE CITY SCHOOL DISTRICT         | 81790                | 88148              | -6358                 | 278032             | 10.36           | -0.53            | 9.83          |               |
| E9 QUINHAGAK, CITY OF                | 3013                 | 2693               | 320                   | 23451              | 10.36           | 0.12             | 10.48         |               |
| EA ALEUTIAN HOUSING AUTHORITY        | 63406                | 47928              | 15478                 | 94662              | 10.36           | 1.42             | 11.78         |               |
| EB MARSHALL, CITY OF                 | 4984                 | 5651               | -667                  | 27757              | 10.36           | -0.56            | 9.80          |               |
| TERMINATED EMPLOYERS                 | 2826451              | 2826451            | 0                     | 12455760           | 0.00            | 0.00             | 0.00          |               |
| STATE & POLITICAL SUBDIVISION TOTALS | 2894850987.          | 2653974004.        | 240876983.            | 1176997039.        | 10.36           | 1.78             | 12.14         |               |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                             | -----FY96----- |          |       | -----FY97----- |        |          | CHANGE         | 5% ADJUSTED |       |
|---------------------------------------------|----------------|----------|-------|----------------|--------|----------|----------------|-------------|-------|
|                                             | CONSOL         | PAST SRV | TOTAL | ADJ            | CONSOL | PAST SRV | TOTAL IN TOTAL | CAP         | RATE  |
|                                             | RATE           | RATE     | RATE  | RATE           | RATE   | RATE     | RATE           | RATE        | RATE  |
| 1 STATE OF ALASKA                           | 11.29          | 2.95     | 14.24 | 14.24          | 10.36  | 3.14     | 13.50          | -0.74       | 13.50 |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 11.29          | -11.29   | 0.00  | 0.00           | 10.36  | -10.36   | 0.00           | 0.00        | 0.00  |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 11.29          | -11.29   | 0.00  | 4.89           | 10.36  | -10.36   | 0.00           | -4.89       | 0.00  |
| 4 BERING STRAITS SCHOOL DISTRICT            | 11.29          | -7.98    | 3.31  | 3.31           | 10.36  | -9.09    | 1.27           | -2.04       | 1.27  |
| 5 CHATHAM SCHOOL DISTRICT                   | 11.29          | 0.61     | 11.90 | 11.90          | 10.36  | -1.39    | 8.97           | -2.93       | 8.97  |
| 6 ALASKA MUNICIPAL LEAGUE                   | 11.29          | 22.07    | 33.36 | 25.00          | 10.36  | 18.54    | 28.90          | 3.90        | 28.90 |
| 7 VALDEZ, CITY OF                           | 11.29          | -3.10    | 8.19  | 8.19           | 10.36  | -2.65    | 7.71           | -0.48       | 7.71  |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 11.29          | 1.42     | 12.71 | 12.71          | 10.36  | 1.19     | 11.55          | -1.16       | 11.55 |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 11.29          | 0.29     | 11.58 | 11.58          | 10.36  | 0.73     | 11.09          | -0.49       | 11.09 |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 11.29          | 0.29     | 11.58 | 11.58          | 10.36  | 0.73     | 11.09          | -0.49       | 11.09 |
| 11 ANCHORAGE SCHOOL DISTRICT                | 11.29          | 1.22     | 12.51 | 12.51          | 10.36  | 1.25     | 11.61          | -0.90       | 11.61 |
| 12 COPPER RIVER SCHOOL DISTRICT             | 11.29          | -7.84    | 3.45  | 3.45           | 10.36  | -4.22    | 6.14           | 2.69        | 6.14  |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 11.29          | -0.47    | 10.82 | 10.82          | 10.36  | -0.03    | 10.33          | -0.49       | 10.33 |
| 14 HAINES, CITY OF                          | 11.29          | 0.97     | 12.26 | 12.26          | 10.36  | 1.00     | 11.36          | -0.90       | 11.36 |
| 15 KENAI, CITY OF                           | 11.29          | -10.26   | 1.03  | 1.03           | 10.36  | -2.42    | 7.94           | 6.91        | +5.00 |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 11.29          | -11.29   | 0.00  | 0.00           | 10.36  | -9.80    | 0.56           | 0.56        | 0.56  |
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT     | 11.29          | 0.99     | 12.28 | 12.28          | 10.36  | 0.83     | 11.19          | -1.09       | 11.19 |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                          | -----FY96----- |          |       |       | -----FY97----- |          |       |          | CHANGE      |       | FY97 |
|------------------------------------------|----------------|----------|-------|-------|----------------|----------|-------|----------|-------------|-------|------|
|                                          | CONSOL         | PAST SRV | TOTAL | ADJ   | CONSOL         | PAST SRV | TOTAL | IN TOTAL | 5% ADJUSTED |       |      |
|                                          | RATE           | RATE     | RATE  | RATE  | RATE           | RATE     | RATE  | RATE     | CAP         | RATE  |      |
| 18 DENALI SCHOOL DISTRICT                | 11.29          | 1.80     | 13.09 | 11.93 | 10.36          | 0.27     | 10.63 | -1.30    |             | 10.63 |      |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 11.29          | -0.47    | 10.82 | 10.82 | 10.36          | -0.03    | 10.33 | -0.49    |             | 10.33 |      |
| 20 CITY AND BOROUGH OF SITKA             | 11.29          | 3.90     | 15.19 | 15.19 | 10.36          | 5.19     | 15.55 | 0.36     |             | 15.55 |      |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 11.29          | -7.12    | 4.17  | 4.17  | 10.36          | -9.72    | 0.64  | -3.53    |             | 0.64  |      |
| 22 KETCHIKAN GATEWAY BOROUGH             | 11.29          | 0.33     | 11.62 | 11.62 | 10.36          | 1.66     | 12.02 | 0.40     |             | 12.02 |      |
| 23 SOLDOTNA, CITY OF                     | 11.29          | 1.51     | 12.80 | 12.80 | 10.36          | 2.18     | 12.54 | -0.26    |             | 12.54 |      |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 11.29          | -5.62    | 5.67  | 5.00  | 10.36          | 1.15     | 11.51 | 6.51     | +5.00       | 10.00 |      |
| 25 KUSPUK SCHOOL DISTRICT                | 11.29          | 0.06     | 11.35 | 11.35 | 10.36          | 0.53     | 10.89 | -0.46    |             | 10.89 |      |
| 26 CITY AND BOROUGH OF JUNEAU            | 11.29          | -0.37    | 10.92 | 10.92 | 10.36          | 0.17     | 10.53 | -0.39    |             | 10.53 |      |
| 28 KODIAK, CITY OF                       | 11.29          | -4.27    | 7.02  | 7.02  | 10.36          | -7.31    | 3.05  | -3.97    |             | 3.05  |      |
| 29 FAIRBANKS, CITY OF                    | 11.29          | 8.87     | 20.16 | 20.16 | 10.36          | 10.46    | 20.82 | 0.66     |             | 20.82 |      |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 11.29          | 8.87     | 20.16 | 20.16 | 10.36          | 10.46    | 20.82 | 0.66     |             | 20.82 |      |
| 31 WASILLA, CITY OF                      | 11.29          | 1.22     | 12.51 | 12.51 | 10.36          | 1.43     | 11.79 | -0.72    |             | 11.79 |      |
| 32 SKAGWAY, CITY OF                      | 11.29          | -6.65    | 4.64  | 4.64  | 10.36          | -4.85    | 5.51  | 0.87     |             | 5.51  |      |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 11.29          | -2.17    | 9.12  | 9.29  | 10.36          | -0.89    | 9.47  | 0.18     |             | 9.47  |      |
| 34 PALMER, CITY OF                       | 11.29          | 0.16     | 11.45 | 11.45 | 10.36          | 0.57     | 10.93 | -0.52    |             | 10.93 |      |
| 35 WRANGELL, CITY OF                     | 11.29          | -2.15    | 9.14  | 9.14  | 10.36          | -1.51    | 8.85  | -0.29    |             | 8.85  |      |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                       | -----FY96----- |          |       |       | -----FY97----- |          |       |          | CHANGE |             |       |
|---------------------------------------|----------------|----------|-------|-------|----------------|----------|-------|----------|--------|-------------|-------|
|                                       | CONSOL         | PAST SRV | TOTAL | ADJ   | CONSOL         | PAST SRV | TOTAL | IN TOTAL |        | 5% ADJUSTED | FY97  |
|                                       | RATE           | RATE     | RATE  | RATE  | RATE           | RATE     | RATE  | RATE     | RATE   | CAP         | RATE  |
| 36 BETHEL, CITY OF                    | 11.29          | -5.42    | 5.87  | 5.87  | 10.36          | -6.25    | 4.11  | -1.76    |        |             | 4.11  |
| 37 VALDEZ CITY SCHOOLS                | 11.29          | 0.20     | 11.49 | 11.49 | 10.36          | 2.91     | 13.27 | 1.78     |        |             | 13.27 |
| 38 HOONAH CITY SCHOOLS                | 11.29          | 17.89    | 29.18 | 29.18 | 10.36          | 16.05    | 26.41 | -2.77    |        |             | 26.41 |
| 39 NOME, CITY OF                      | 11.29          | -10.86   | 0.43  | 0.43  | 10.36          | -5.44    | 4.92  | 4.49     |        |             | 4.92  |
| 40 KOTZEBUE, CITY OF                  | 11.29          | -11.29   | 0.00  | 0.00  | 10.36          | -10.36   | 0.00  | 0.00     |        |             | 0.00  |
| 41 GALENA CITY SCHOOLS                | 11.29          | -11.29   | 0.00  | 0.00  | 10.36          | -10.36   | 0.00  | 0.00     |        |             | 0.00  |
| 43 PETERSBURG, CITY OF                | 11.29          | 3.71     | 15.00 | 15.00 | 10.36          | 3.63     | 13.99 | -1.01    |        |             | 13.99 |
| 44 BRISTOL BAY BOROUGH                | 11.29          | 1.11     | 12.40 | 12.40 | 10.36          | 0.82     | 11.18 | -1.22    |        |             | 11.18 |
| 45 NORTH SLOPE BOROUGH                | 11.29          | -2.58    | 8.71  | 8.71  | 10.36          | -1.21    | 9.15  | 0.44     |        |             | 9.15  |
| 46 WRANGELL CITY SCHOOLS              | 11.29          | -0.65    | 10.64 | 10.64 | 10.36          | -0.53    | 9.83  | -0.81    |        |             | 9.83  |
| 48 CORDOVA, CITY OF                   | 11.29          | 0.35     | 11.64 | 11.64 | 10.36          | -0.24    | 10.12 | -1.52    |        |             | 10.12 |
| 49 NOME CITY SCHOOLS                  | 11.29          | -10.33   | 0.96  | 0.96  | 10.36          | -10.36   | 0.00  | -0.96    |        |             | 0.00  |
| 51 KING COVE, CITY OF                 | 11.29          | -4.54    | 6.75  | 6.75  | 10.36          | -0.59    | 9.77  | 3.02     |        |             | 9.77  |
| 52 ALASKA HOUSING FINANCE CORPORATION | 11.29          | 0.16     | 11.45 | 11.45 | 10.36          | 0.02     | 10.38 | -1.07    |        |             | 10.38 |
| 53 LOWER YUKON SCHOOL DISTRICT        | 11.29          | -11.27   | 0.02  | 1.02  | 10.36          | -9.90    | 0.46  | -0.56    |        |             | 0.46  |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT   | 11.29          | -11.29   | 0.00  | 0.00  | 10.36          | -10.36   | 0.00  | 0.00     |        |             | 0.00  |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT  | 11.29          | 3.49     | 14.78 | 14.78 | 10.36          | 0.97     | 11.33 | -3.45    |        |             | 11.33 |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                          | -----FY96----- |        |       |       | -----FY97----- |        |        |       | CHANGE |          | FY97        |      |
|------------------------------------------|----------------|--------|-------|-------|----------------|--------|--------|-------|--------|----------|-------------|------|
|                                          | CONSOL         | PAST   | SRV   | TOTAL | ADJ            | CONSOL | PAST   | SRV   | TOTAL  | IN TOTAL | 5% ADJUSTED |      |
|                                          | RATE           | RATE   | RATE  | RATE  | RATE           | RATE   | RATE   | RATE  | RATE   | RATE     | CAP         | RATE |
| 56 PRIIBLOF REGION SCHOOL DISTRICT       | 11.29          | -11.29 | 0.00  | 1.59  | 1.59           | 10.36  | -1.08  | 9.28  | 7.69   | +5.00    | 6.59        |      |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 11.29          | -10.55 | 0.74  | 0.74  | 0.74           | 10.36  | -10.36 | 0.00  | -0.74  |          | 0.00        |      |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 11.29          | 0.09   | 11.38 | 11.38 | 11.38          | 10.36  | 0.05   | 10.41 | -0.97  |          | 10.41       |      |
| 59 YUKON FLATS SCHOOL DISTRICT           | 11.29          | -11.29 | 0.00  | 0.00  | 0.00           | 10.36  | -10.36 | 0.00  | 0.00   |          | 0.00        |      |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 11.29          | -11.29 | 0.00  | 0.00  | 0.00           | 10.36  | -10.36 | 0.00  | 0.00   |          | 0.00        |      |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 11.29          | -6.23  | 5.06  | 5.06  | 5.06           | 10.36  | -3.11  | 7.25  | 2.19   |          | 7.25        |      |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 11.29          | -11.29 | 0.00  | 0.00  | 0.00           | 10.36  | -10.36 | 0.00  | 0.00   |          | 0.00        |      |
| 63 CORDOVA COMMUNITY HOSPITAL            | 11.29          | 0.04   | 11.33 | 11.33 | 11.33          | 10.36  | 1.47   | 11.83 | 0.50   |          | 11.83       |      |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 11.29          | -5.34  | 5.95  | 5.95  | 5.95           | 10.36  | -4.39  | 5.97  | -0.02  |          | 5.97        |      |
| 65 SITKA COMMUNITY HOSPITAL              | 11.29          | 0.04   | 11.33 | 11.33 | 11.33          | 10.36  | 0.22   | 10.58 | -0.75  |          | 10.58       |      |
| 66 TANANA CITY SCHOOL DISTRICT           | 11.29          | 3.32   | 14.61 | 14.61 | 14.61          | 10.36  | 0.49   | 10.85 | -3.76  |          | 10.85       |      |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 11.29          | 0.26   | 11.55 | 11.55 | 11.55          | 10.36  | -4.62  | 5.74  | -5.81  | -5.00    | 6.55        |      |
| 68 HYDABURG CITY SCHOOLS                 | 11.29          | 3.03   | 14.32 | 14.32 | 14.32          | 10.36  | -2.45  | 7.91  | -6.41  | -5.00    | 9.32        |      |
| 69 TANANA, CITY OF                       | 11.29          | -11.29 | 0.00  | 0.00  | 0.00           | 10.36  | -6.95  | 3.41  | 3.41   |          | 3.41        |      |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 11.29          | -4.92  | 6.37  | 6.37  | 6.37           | 10.36  | -10.36 | 0.00  | -6.37  | -5.00    | 1.37        |      |
| 71 BARROW, CITY OF                       | 11.29          | -3.68  | 7.61  | 7.61  | 7.61           | 10.36  | -2.12  | 8.24  | 0.63   |          | 8.24        |      |
| 72 ST. PAUL, CITY OF                     | 11.29          | -7.43  | 3.86  | 3.86  | 3.86           | 10.36  | -2.55  | 7.81  | 3.95   |          | 7.81        |      |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                        | -----FY96----- |                  |               | -----FY97----- |                |                  | CHANGE           | FY97                       |       |
|----------------------------------------|----------------|------------------|---------------|----------------|----------------|------------------|------------------|----------------------------|-------|
|                                        | CONSOL<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE    | CONSOL<br>RATE | PAST SRV<br>RATE | TOTAL IN<br>RATE | 5% ADJUSTED<br>CAP<br>RATE |       |
| 73 ANCHORAGE, MUNICIPALITY OF          | 11.29          | 0.04             | 11.33         | 11.33          | 10.36          | 0.78             | 11.14            | -0.19                      | 11.14 |
| 74 KODIAK ISLAND BOROUGH               | 11.29          | 0.28             | 11.57         | 11.57          | 10.36          | 0.68             | 11.04            | -0.53                      | 11.04 |
| 75 NOME JOINT UTILITIES                | 11.29          | -11.29           | 0.00          | 0.00           | 10.36          | -10.36           | 0.00             | 0.00                       | 0.00  |
| 76 SAND POINT, CITY OF                 | 11.29          | 1.13             | 12.42         | 12.42          | 10.36          | -3.80            | 6.56             | -5.86                      | 7.42  |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT   | 11.29          | 3.47             | 14.76         | 14.76          | 10.36          | 4.16             | 14.52            | -0.24                      | 14.52 |
| 78 DILLINGHAM, CITY OF                 | 11.29          | 0.46             | 11.75         | 9.17           | 10.36          | 0.73             | 11.09            | 1.92                       | 11.09 |
| 79 UNALASKA, CITY OF                   | 11.29          | -3.51            | 7.78          | 7.78           | 10.36          | -1.26            | 9.10             | 1.32                       | 9.10  |
| 80 KENAI PENINSULA BOROUGH             | 11.29          | 0.52             | 11.81         | 11.81          | 10.36          | 1.41             | 11.77            | -0.04                      | 11.77 |
| 81 KETCHIKAN, CITY OF                  | 11.29          | 9.03             | 20.32         | 20.32          | 10.36          | 8.73             | 19.09            | -1.23                      | 19.09 |
| 82 SEWARD, CITY OF                     | 11.29          | -4.56            | 6.73          | 6.73           | 10.36          | -2.46            | 7.90             | 1.17                       | 7.90  |
| 83 FORT YUKON, CITY OF                 | 11.29          | -11.29           | 0.00          | 0.00           | 10.36          | -10.36           | 0.00             | 0.00                       | 0.00  |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT | 11.29          | 4.24             | 15.53         | 15.53          | 10.36          | 3.19             | 13.55            | -1.98                      | 13.55 |
| 85 CORDOVA PUBLIC SCHOOLS              | 11.29          | 2.20             | 13.49         | 13.49          | 10.36          | 3.80             | 14.16            | 0.67                       | 14.16 |
| 86 CRAIG, CITY OF                      | 11.29          | -3.86            | 7.43          | 7.43           | 10.36          | 0.02             | 10.38            | 2.95                       | 10.38 |
| 87 PETERSBURG GENERAL HOSPITAL         | 11.29          | 3.71             | 15.00         | 15.00          | 10.36          | 3.63             | 13.99            | -1.01                      | 13.99 |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 11.29          | 1.55             | 12.84         | 12.84          | 10.36          | 1.46             | 11.82            | -1.02                      | 11.82 |
| 91 NORTH POLE, CITY OF                 | 11.29          | -2.72            | 8.57          | 8.57           | 10.36          | 0.81             | 11.17            | 2.60                       | 11.17 |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                        | -----FY96-----      |                  |               |             | -----FY97----- |                  |                  | CHANGE                     |                    | FY97  |  |
|----------------------------------------|---------------------|------------------|---------------|-------------|----------------|------------------|------------------|----------------------------|--------------------|-------|--|
|                                        | CONSOL<br>RATE      | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE | CONSOL<br>RATE | PAST SRV<br>RATE | TOTAL IN<br>RATE | CHANGE<br>TOTAL IN<br>RATE | 5% ADJUSTED<br>CAP | RATE  |  |
| 92 GALENA, CITY OF                     | 11.29               | -7.70            | 3.59          | 3.59        | 10.36          | -8.50            | 1.86             | -1.73                      |                    | 1.86  |  |
| 93 NENANA, CITY OF                     | 11.29               | -0.91            | 10.38         | 5.00        | 10.36          | 1.09             | 11.45            | 6.45                       | +5.00              | 10.00 |  |
| 94 HAINES BOROUGH                      | 11.29               | 1.79             | 13.08         | 13.08       | 10.36          | 1.08             | 11.44            | -1.64                      |                    | 11.44 |  |
| 96 NENANA CITY PUBLIC SCHOOLS          | 11.29               | -11.29           | 0.00          | 0.00        | 10.36          | -10.36           | 0.00             | 0.00                       |                    | 0.00  |  |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | NO ACTIVE EMPLOYEES |                  |               |             |                |                  |                  |                            |                    |       |  |
| A1 SAYMAN, CITY OF                     | 11.29               | 27.39            | 38.68         | 35.96       | 10.36          | 10.05            | 20.41            | -15.55                     | -5.00              | 30.96 |  |
| A2 HOONAH, CITY OF                     | 11.29               | -11.29           | 0.00          | 0.00        | 10.36          | -10.36           | 0.00             | 0.00                       |                    | 0.00  |  |
| A3 PELICAN, CITY OF                    | 11.29               | -1.02            | 10.27         | 7.41        | 10.36          | 0.44             | 10.80            | 3.39                       |                    | 10.80 |  |
| A5 WHITTIER, CITY OF                   | 11.29               | -6.93            | 4.36          | 4.36        | 10.36          | -7.99            | 2.37             | -1.99                      |                    | 2.37  |  |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 11.29               | -2.65            | 8.64          | 8.64        | 10.36          | -1.57            | 8.79             | 0.15                       |                    | 8.79  |  |
| A7 CRAIG SCHOOL DISTRICT               | 11.29               | -0.49            | 10.80         | 10.80       | 10.36          | -1.14            | 9.22             | -1.58                      |                    | 9.22  |  |
| A8 DILLINGHAM CITY SCHOOL DISTRICT     | 11.29               | 0.65             | 11.94         | 11.94       | 10.36          | 1.16             | 11.52            | -0.42                      |                    | 11.52 |  |
| A9 THORNE BAY, CITY OF                 | 11.29               | -0.84            | 10.45         | 9.64        | 10.36          | -1.30            | 9.06             | -0.58                      |                    | 9.06  |  |
| AB AKUTAN, CITY OF                     | 11.29               | 1.28             | 12.57         | 12.57       | 10.36          | 1.22             | 11.58            | -0.99                      |                    | 11.58 |  |
| AC UNALASKA CITY SCHOOL DISTRICT       | 11.29               | -4.49            | 6.80          | 6.80        | 10.36          | -2.62            | 7.74             | 0.94                       |                    | 7.74  |  |
| AE KASHUNAMIUT SCHOOL DISTRICT         | 11.29               | -3.07            | 8.22          | 8.22        | 10.36          | -3.96            | 6.40             | -1.82                      |                    | 6.40  |  |
| AF SEWARD GENERAL HOSPITAL             | 11.29               | 16.27            | 27.56         | 27.56       | 10.36          | 14.56            | 24.92            | -2.64                      |                    | 24.92 |  |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1996 & 1997

|                                             | FY96                |        |       | FY97  |         |        | CHANGE | FY97   |             |
|---------------------------------------------|---------------------|--------|-------|-------|---------|--------|--------|--------|-------------|
|                                             | CONSOLE             | PAST   | SRV   | ADJ   | CONSOLE | PAST   | SRV    | TOTAL  | 5% ADJUSTED |
|                                             | RATE                | RATE   | RATE  | RATE  | RATE    | RATE   | RATE   | RATE   | CAP         |
|                                             |                     |        |       |       |         |        |        |        |             |
| B0 MAINWRIGHT, CITY OF                      | NO ACTIVE EMPLOYEES |        |       |       |         |        |        |        |             |
| B1 ST. MARY'S, CITY OF                      | 11.29               | -4.01  | 7.28  | 5.02  | 10.36   | -3.86  | 6.50   | 1.48   | 6.50        |
| B2 HOMER, CITY OF                           | 11.29               | -2.12  | 9.17  | 9.17  | 10.36   | -0.36  | 10.00  | 0.83   | 10.00       |
| B3 RUBY, CITY OF                            | 11.29               | -11.29 | 0.00  | 0.00  | 10.36   | -10.36 | 0.00   | 0.00   | 0.00        |
| B4 EMMONAK (TERMINATED)                     | NO ACTIVE EMPLOYEES |        |       |       |         |        |        |        |             |
| B5 SPECIAL EDUCATION SERVICE AGENCY         | 11.29               | -3.37  | 7.92  | 7.92  | 10.36   | -4.73  | 5.63   | -2.29  | 5.63        |
| B6 BARTLETT MEMORIAL HOSPITAL               | 11.29               | 0.52   | 11.81 | 11.81 | 10.36   | 0.27   | 10.63  | -1.18  | 10.63       |
| B7 NORTHWEST ARTIC BOROUGH                  | 11.29               | -3.85  | 7.44  | 7.44  | 10.36   | -2.33  | 8.03   | 0.59   | 8.03        |
| B8 ST. MARY'S SCHOOL DISTRICT               | 11.29               | -11.29 | 0.00  | 0.05  | 10.36   | -10.36 | 0.00   | -0.05  | 0.00        |
| B9 SELAWIK CITY COUNCIL                     | 11.29               | -7.36  | 3.93  | 3.93  | 10.36   | -2.95  | 7.41   | 3.48   | 7.41        |
| BB BRISTOL BAY HOUSING AUTHORITY            | 11.29               | -11.29 | 0.00  | 0.00  | 10.36   | -10.36 | 0.00   | 0.00   | 0.00        |
| BC COPPER RIVER BASIN HOUSING AUTHORITY     | 11.29               | 2.77   | 14.06 | 14.06 | 10.36   | -2.56  | 7.80   | -6.26  | 9.06        |
| BD SKAGWAY CITY SCHOOL DISTRICT             | 11.29               | 9.74   | 21.03 | 21.95 | 10.36   | 8.73   | 19.09  | -2.86  | 19.09       |
| BE HOOPER BAY, CITY OF                      | NO ACTIVE EMPLOYEES |        |       |       |         |        |        |        |             |
| BF Klawock, CITY OF                         | 11.29               | 10.27  | 21.56 | 21.56 | 10.36   | -1.87  | 8.49   | -13.07 | 16.56       |
| C0 PETERSBURG PUBLIC SCHOOLS                | 11.29               | 3.71   | 15.00 | 15.00 | 10.36   | 3.63   | 13.99  | -1.01  | 13.99       |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 11.29               | 4.29   | 15.58 | 15.58 | 10.36   | 4.04   | 14.40  | -1.18  | 14.40       |



# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                           | -----FY96-----      |          |       | -----FY97----- |         |          | CHANGE   | FY97        |       |
|-------------------------------------------|---------------------|----------|-------|----------------|---------|----------|----------|-------------|-------|
|                                           | CON SOL             | PAST SRV | TOTAL | ADJ            | CON SOL | PAST SRV | TOTAL IN | 5% ADJUSTED |       |
|                                           | RATE                | RATE     | RATE  | RATE           | RATE    | RATE     | TO       | CAP         | RATE  |
| C5 ALEUTIANS EAST BOROUGH                 | 11.29               | 0.18     | 11.47 | 11.47          | 10.36   | -0.98    | 9.38     | -2.09       | 9.38  |
| C6 KIVALINA, CITY OF                      | 11.29               | -5.68    | 5.61  | 5.61           | 10.36   | -10.36   | 0.00     | -5.61       | 0.61  |
| C7 BERING STRAITS CRSA                    | 11.29               | -1.65    | 9.64  | 7.82           | 10.36   | 4.22     | 14.58    | 6.76        | 12.82 |
| C8 SHISHMAREF, CITY OF                    | 11.29               | 1.49     | 12.78 | 12.78          | 10.36   | 5.75     | 16.11    | 3.33        | 16.11 |
| C9 ADAK(TERMINATED)                       | NO ACTIVE EMPLOYEES |          |       |                |         |          |          |             |       |
| CA HUSLIA, CITY OF                        | 11.29               | 3.04     | 14.33 | 14.33          | 10.36   | 3.75     | 14.11    | -0.22       | 14.11 |
| CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)  | NO ACTIVE EMPLOYEES |          |       |                |         |          |          |             |       |
| CC KALTAG, CITY OF                        | NO ACTIVE EMPLOYEES |          |       |                |         |          |          |             |       |
| CD KOYUK, CITY OF                         | 11.29               | 14.08    | 25.37 | 23.25          | 10.36   | 14.01    | 24.37    | 1.12        | 24.37 |
| CE LOWER KALSAG, CITY OF                  | 11.29               | 16.76    | 28.05 | 20.18          | 10.36   | 16.07    | 26.43    | 6.25        | 25.18 |
| CF HAINES BOROUGH SCHOOL DISTRICT         | 11.29               | -0.63    | 10.66 | 10.66          | 10.36   | -4.66    | 5.70     | -4.96       | 5.70  |
| D0 NOORVIK, CITY OF                       | 11.29               | -2.59    | 8.70  | 7.06           | 10.36   | -0.99    | 9.37     | 2.31        | 9.37  |
| D1 ELIM, CITY OF                          | 11.29               | 0.98     | 12.27 | 12.27          | 10.36   | 2.32     | 12.68    | 0.41        | 12.68 |
| D2 ATKA, CITY OF                          | 11.29               | -11.29   | 0.00  | 8.70           | 10.36   | -10.36   | 0.00     | -8.70       | 3.70  |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT | 11.29               | 3.09     | 14.38 | 14.38          | 10.36   | 1.96     | 12.32    | -2.06       | 12.32 |
| D4 ALEUTIANS WEST CRSA                    | 11.29               | -2.43    | 8.86  | 8.86           | 10.36   | -3.47    | 6.89     | -1.97       | 6.89  |
| D5 DELTA/GREELY SCHOOL DISTRICT           | 11.29               | -0.10    | 11.19 | 11.19          | 10.36   | -1.52    | 8.84     | -2.35       | 8.84  |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                         | -----FY96-----      |                  |               | -----FY97----- |                |                  | CHANGE<br>TOTAL IN<br>RATE | 5% ADJUSTED<br>CAP RATE | FY97<br>RATE |
|-----------------------------------------|---------------------|------------------|---------------|----------------|----------------|------------------|----------------------------|-------------------------|--------------|
|                                         | CONSOL<br>RATE      | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE    | CONSOL<br>RATE | PAST SRV<br>RATE |                            |                         |              |
| D6 LAKE AND PENINSULA BOROUGH           | 11.29               | 4.65             | 15.94         | 15.94          | 10.36          | 2.75             | 13.11                      | -2.83                   | 13.11        |
| D7 YAKUTAT, CITY AND BOROUGH OF         | 11.29               | -8.31            | 2.98          | 3.88           | 10.36          | -8.52            | 1.84                       | -2.04                   | 1.84         |
| D8 UNALAKLEET, CITY OF                  | 11.29               | 0.92             | 12.21         | 12.21          | 10.36          | 1.04             | 11.40                      | -0.81                   | 11.40        |
| D9 DIOMEDE JOINT UTILITIES (TERMINATED) | NO ACTIVE EMPLOYEES |                  |               |                |                |                  |                            |                         |              |
| DA Klawock City School District         | 11.29               | 0.22             | 11.51         | 11.51          | 10.36          | -2.03            | 8.33                       | -3.18                   | 8.33         |
| DB Old Harbor, City of                  | 11.29               | 8.68             | 19.97         | 19.97          | 10.36          | 16.99            | 27.35                      | 7.38                    | 24.97        |
| DC Grayling, City of                    | 11.29               | 0.34             | 11.63         | 11.63          | 10.36          | 0.44             | 10.80                      | -0.83                   | 10.80        |
| DD Mekoryuk, City of                    | 11.29               | 11.81            | 23.10         | 20.18          | 10.36          | 8.74             | 19.10                      | -1.08                   | 19.10        |
| DE Alaska Gateway School District       | 11.29               | -2.43            | 8.86          | 8.86           | 10.36          | -3.66            | 6.70                       | -2.16                   | 6.70         |
| DF Saint George, City of                | 11.29               | 22.28            | 33.57         | 33.57          | 10.36          | 13.20            | 23.56                      | -10.01                  | 28.57        |
| E0 Pelican City School District         | 11.29               | 2.22             | 13.51         | 13.51          | 10.36          | 1.51             | 11.87                      | -1.64                   | 11.87        |
| E1 Denali Borough                       | 11.29               | 7.63             | 18.92         | 18.92          | 10.36          | 5.70             | 16.06                      | -2.86                   | 16.06        |
| E2 Allakaket, City of                   | 11.29               | 0.08             | 11.37         | 11.37          | 10.36          | -1.00            | 9.36                       | -2.01                   | 9.36         |
| E3 Kachemak, City of                    | 11.29               | 0.52             | 11.81         | 11.81          | 10.36          | 0.54             | 10.90                      | -0.91                   | 10.90        |
| E4 Nuiqsut, City of                     | 11.29               | 2.82             | 14.11         | 14.11          | 10.36          | 5.86             | 16.22                      | 2.11                    | 16.22        |
| E5 Cook Inlet Housing Authority         | 11.29               | 3.79             | 15.08         | 15.08          | 10.36          | 2.60             | 12.96                      | -2.12                   | 12.96        |
| E6 Interior Regional Housing Authority  | 11.29               | 3.36             | 14.65         | 14.65          | 10.36          | 0.98             | 11.34                      | -3.31                   | 11.34        |

# 1.3 PERS Contribution Rates For Fiscal Years 1996 & 1997 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1996 & 1997

|                                      | -----FY96----- |       |       |       | -----FY97----- |        |       |       | CHANGE |          | FY97        |       |
|--------------------------------------|----------------|-------|-------|-------|----------------|--------|-------|-------|--------|----------|-------------|-------|
|                                      | CONSOL         | PAST  | SRV   | TOTAL | ADJ            | CONSOL | PAST  | SRV   | TOTAL  | IN TOTAL | 5% ADJUSTED |       |
|                                      | RATE           | RATE  | RATE  | RATE  | RATE           | RATE   | RATE  | RATE  | RATE   | RATE     | CAP         | RATE  |
| E7 YAKUTAT CITY SCHOOL DISTRICT      | 11.29          | -0.23 | 11.06 | 11.06 | 11.06          | 10.36  | -0.71 | 9.65  | 9.65   | -1.41    |             | 9.65  |
| E8 KAKE CITY SCHOOL DISTRICT         | 11.29          | -0.39 | 10.90 | 10.90 | 10.90          | 10.36  | -0.53 | 9.83  | 9.83   | -1.07    |             | 9.83  |
| E9 QUINHAGAK, CITY OF                | 11.29          | 0.00  | 11.29 | 11.29 | 11.29          | 10.36  | 0.12  | 10.48 | 10.48  | -0.81    |             | 10.48 |
| EA ALEUTIAN HOUSING AUTHORITY        | 11.29          | 4.16  | 15.45 | 15.45 | 15.45          | 10.36  | 1.42  | 11.78 | 11.78  | -3.67    |             | 11.78 |
| EB MARSHALL, CITY OF                 | 11.29          | 0.00  | 11.29 | 11.29 | 11.29          | 10.36  | -0.56 | 9.80  | 9.80   | -1.49    |             | 9.80  |
|                                      | =====          | ===== | ===== | ===== | =====          | =====  | ===== | ===== | =====  | =====    | =====       | ===== |
| STATE & POLITICAL SUBDIVISION TOTALS | 11.29          | 1.53  | 12.82 | 12.82 | 12.82          | 10.36  | 1.78  | 12.14 | 12.14  | -0.68    |             | 12.14 |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994

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

### ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                             | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|---------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 1 STATE OF ALASKA                           | 856867906.                    | 133293250.                             | 17190418.                      | 1007351574.                   |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 1341596.                      | 117962.                                | 25340.                         | 1484898.                      |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 282372.                       | -95605.                                | 3242.                          | 190009.                       |
| 4 BERING STRAITS SCHOOL DISTRICT            | 1851187.                      | 135009.                                | 34483.                         | 2020679.                      |
| 5 CHATHAM SCHOOL DISTRICT                   | 71841.                        | -1234.                                 | 1226.                          | 71833.                        |
| 6 ALASKA MUNICIPAL LEAGUE                   | 479669.                       | 13976.                                 | 8570.                          | 502215.                       |
| 7 VALDEZ, CITY OF                           | 3500992.                      | 787745.                                | 74458.                         | 4363195.                      |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 5548621.                      | 1238204.                               | 117828.                        | 6904653.                      |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 5438752.                      | 499454.                                | 103095.                        | 6041301.                      |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 8811375.                      | 620726.                                | 163753.                        | 9595854.                      |
| 11 ANCHORAGE SCHOOL DISTRICT                | 88368991.                     | 7299919.                               | 1660930.                       | 97329840.                     |
| 12 COPPER RIVER SCHOOL DISTRICT             | 944091.                       | 42314.                                 | 17125.                         | 1003530.                      |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 63492150.                     | 12548986.                              | 1320168.                       | 77361304.                     |
| 14 HAINES, CITY OF                          | 616205.                       | 211974.                                | 14378.                         | 842557.                       |
| 15 KENAI, CITY OF                           | 3757582.                      | 1283395.                               | 87518.                         | 5128495.                      |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 6158242.                      | 1061571.                               | 125345.                        | 7345158.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                          | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT  | 17901843.                     | 1145898.                               | 330692.                        | 19378433.                     |
| 18 DENALI SCHOOL DISTRICT                | 202729.                       | 136069.                                | 5882.                          | 344680.                       |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 5619539.                      | 1338482.                               | 120800.                        | 7078821.                      |
| 20 CITY AND BOROUGH OF SITKA             | 7009815.                      | 1345225.                               | 145054.                        | 8500094.                      |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 12288.                        | 70631.                                 | 1440.                          | 84359.                        |
| 22 KETCHIKAN GATEWAY BOROUGH             | 2161723.                      | 555444.                                | 47173.                         | 2764340.                      |
| 23 SOLDOTNA, CITY OF                     | 1473140.                      | 55837.                                 | 26545.                         | 1555522.                      |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 853983.                       | 90121.                                 | 16391.                         | 960495.                       |
| 25 KUSPUK SCHOOL DISTRICT                | 1016211.                      | -57976.                                | 16636.                         | 974871.                       |
| 26 CITY AND BOROUGH OF JUNEAU            | 26884293.                     | 4458696.                               | 544153.                        | 31887142.                     |
| 28 KODIAK, CITY OF                       | 6718785.                      | 1241822.                               | 138206.                        | 8098813.                      |
| 29 FAIRBANKS, CITY OF                    | 35975333.                     | 6704410.                               | 740973.                        | 43420716.                     |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 8473991.                      | 1528590.                               | 173657.                        | 10176238.                     |
| 31 WASILLA, CITY OF                      | 212785.                       | 201751.                                | 7197.                          | 421733.                       |
| 32 SKAGWAY, CITY OF                      | 261890.                       | 284308.                                | 9483.                          | 555681.                       |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 2853726.                      | 440040.                                | 57184.                         | 3350950.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                       | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|---------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 34 PALMER, CITY OF                    | 1630728.                      | 484745.                                | 36727.                         | 2152200.                      |
| 35 WRANGELL, CITY OF                  | 3260150.                      | 356198.                                | 62784.                         | 3679132.                      |
| 36 BETHEL, CITY OF                    | 572655.                       | 30278.                                 | 10468.                         | 613401.                       |
| 37 VALDEZ CITY SCHOOLS                | 1848370.                      | 115402.                                | 34093.                         | 1997865.                      |
| 38 HOONAH CITY SCHOOLS                | 1033494.                      | 307364.                                | 23279.                         | 1364137.                      |
| 39 NOME, CITY OF                      | 1250546.                      | -160650.                               | 18922.                         | 1108818.                      |
| 40 KOTZEBUE, CITY OF                  | 481182.                       | 80054.                                 | 9744.                          | 570980.                       |
| 41 GALENA CITY SCHOOLS                | 261694.                       | 49355.                                 | 5400.                          | 316449.                       |
| 43 PETERSBURG, CITY OF                | 3323659.                      | 322809.                                | 63307.                         | 3709775.                      |
| 44 BRISTOL BAY BOROUGH                | 702248.                       | 59014.                                 | 13216.                         | 774478.                       |
| 45 NORTH SLOPE BOROUGH                | 15233392.                     | 1601891.                               | 292281.                        | 17127564.                     |
| 46 WRANGELL CITY SCHOOLS              | 569710.                       | 65914.                                 | 11035.                         | 646659.                       |
| 48 CORDOVA, CITY OF                   | 2042697.                      | 896718.                                | 51032.                         | 2990447.                      |
| 49 NOME CITY SCHOOLS                  | 1557951.                      | 47656.                                 | 27875.                         | 1633482.                      |
| 51 KING COVE, CITY OF                 | 220524.                       | -2870.                                 | 3779.                          | 221433.                       |
| 52 ALASKA HOUSING FINANCE CORPORATION | 4632050.                      | 568979.                                | 90296.                         | 5291325.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                          | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 53 LOWER YUKON SCHOOL DISTRICT           | 2232108.                      | 1134338.                               | 58446.                         | 3424892.                      |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT      | 2085432.                      | 621121.                                | 46989.                         | 2753542.                      |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT     | 698001.                       | 435738.                                | 19683.                         | 1153422.                      |
| 56 PRIBILOF REGION SCHOOL DISTRICT       | 171231.                       | 276182.                                | 7768.                          | 455181.                       |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 3384531.                      | 975723.                                | 75699.                         | 4435953.                      |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 3790754.                      | 399464.                                | 72747.                         | 4262965.                      |
| 59 YUKON FLATS SCHOOL DISTRICT           | 248088.                       | 104897.                                | 6128.                          | 359113.                       |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 903080.                       | 265296.                                | 20284.                         | 1188660.                      |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 7051399.                      | 832228.                                | 136869.                        | 8020496.                      |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 713932.                       | 25936.                                 | 12845.                         | 752713.                       |
| 63 CORDOVA COMMUNITY HOSPITAL            | 990874.                       | 94340.                                 | 18841.                         | 1104055.                      |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 955780.                       | -2948.                                 | 16542.                         | 969374.                       |
| 65 SITKA COMMUNITY HOSPITAL              | 1704596.                      | 143223.                                | 32080.                         | 1879899.                      |
| 66 TANANA CITY SCHOOL DISTRICT           | 52857.                        | 1647.                                  | 946.                           | 55450.                        |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 251471.                       | 59343.                                 | 5396.                          | 316210.                       |
| 68 HYDABURG CITY SCHOOLS                 | 0.                            | 0.                                     | 0.                             | 0.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                          | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 69 TANANA, CITY OF                       | 74873.                        | -4305.                                 | 1225.                          | 71793.                        |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 249774.                       | -2795.                                 | 4288.                          | 251267.                       |
| 71 BARROW, CITY OF                       | 0.                            | 0.                                     | 0.                             | 0.                            |
| 72 ST. PAUL, CITY OF                     | 5649.                         | 528.                                   | 107.                           | 6284.                         |
| 73 ANCHORAGE, MUNICIPALITY OF            | 130240644.                    | 23042002.                              | 2661176.                       | 155943822.                    |
| 74 KODIAK ISLAND BOROUGH                 | 1765539.                      | -2879.                                 | 30602.                         | 1793262.                      |
| 75 NOME JOINT UTILITIES                  | 309491.                       | -65283.                                | 4240.                          | 248448.                       |
| 76 SAND POINT, CITY OF                   | 117180.                       | 85168.                                 | 3513.                          | 205861.                       |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT     | 2279917.                      | 463236.                                | 47625.                         | 2790778.                      |
| 78 DILLINGHAM, CITY OF                   | 274436.                       | 46080.                                 | 5565.                          | 326081.                       |
| 79 UNALASKA, CITY OF                     | 1369212.                      | 56747.                                 | 24756.                         | 1450715.                      |
| 80 KENAI PENINSULA BOROUGH               | 7896605.                      | 1163413.                               | 157293.                        | 9217311.                      |
| 81 KETCHIKAN, CITY OF                    | 9807555.                      | 1558088.                               | 197322.                        | 11562965.                     |
| 82 SEWARD, CITY OF                       | 2391903.                      | 310661.                                | 46920.                         | 2749484.                      |
| 83 FORT YUKON, CITY OF                   | 37187.                        | 5480.                                  | 741.                           | 43408.                        |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT   | 390311.                       | 33031.                                 | 7350.                          | 430692.                       |



# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                        | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|----------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 85 CORDOVA PUBLIC SCHOOLS              | 853535.                       | -143843.                               | 12321.                         | 722013.                       |
| 86 CRAIG, CITY OF                      | 295843.                       | 134694.                                | 7475.                          | 438012.                       |
| 87 PETERSBURG GENERAL HOSPITAL         | 1248837.                      | 239698.                                | 25843.                         | 1514378.                      |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 8988653.                      | 1532370.                               | 182658.                        | 10703681.                     |
| 91 NORTH POLE, CITY OF                 | 243520.                       | 9673.                                  | 4396.                          | 257589.                       |
| 92 GALENA, CITY OF                     | 81803.                        | 3623.                                  | 1483.                          | 86909.                        |
| 93 NENANA, CITY OF                     | 209489.                       | 1786.                                  | 3668.                          | 214943.                       |
| 94 HAINES BOROUGH                      | 18950.                        | 440.                                   | 337.                           | 19727.                        |
| 96 NENANA CITY PUBLIC SCHOOLS          | 67941.                        | 12448.                                 | 1396.                          | 81785.                        |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | 43554.                        | 1472.                                  | 782.                           | 45808.                        |
| A1 SAXMAN, CITY OF                     | 0.                            | 0.                                     | 0.                             | 0.                            |
| A2 HOONAH, CITY OF                     | 173900.                       | 12892.                                 | 3243.                          | 190035.                       |
| A3 PELICAN, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| A4 KAKE, CITY OF (TERMINATED)          | 0.                            | 0.                                     | 0.                             | 0.                            |
| A5 WHITTIER, CITY OF                   | 70902.                        | 200534.                                | 4712.                          | 276148.                       |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 14751.                        | 381.                                   | 263.                           | 15395.                        |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                     | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|-------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| A7 CRAIG SCHOOL DISTRICT            | 0.                            | 0.                                     | 0.                             | 0.                            |
| A8 DILLINGHAM CITY SCHOOL DISTRICT  | 271150.                       | 7996.                                  | 4846.                          | 283992.                       |
| A9 THORNE BAY, CITY OF              | 0.                            | 0.                                     | 0.                             | 0.                            |
| AB AKUTAN, CITY OF                  | 0.                            | 0.                                     | 0.                             | 0.                            |
| AC UNALASKA CITY SCHOOL DISTRICT    | 188323.                       | 1092.                                  | 3288.                          | 192703.                       |
| AE KASHUNAMIUT SCHOOL DISTRICT      | 0.                            | 106350.                                | 1846.                          | 108196.                       |
| AF SEWARD GENERAL HOSPITAL          | 1811301.                      | 87793.                                 | 32971.                         | 1932065.                      |
| B0 WAINWRIGHT, CITY OF              | 48272.                        | 441.                                   | 846.                           | 49559.                        |
| B1 ST. MARY'S, CITY OF              | 103012.                       | 1081.                                  | 1807.                          | 105900.                       |
| B2 HOMER, CITY OF                   | 1245825.                      | 150850.                                | 24248.                         | 1420923.                      |
| B3 RUBY, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| B4 EMMONAK (TERMINATED)             | 13559.                        | 56410.                                 | 1215.                          | 71184.                        |
| B5 SPECIAL EDUCATION SERVICE AGENCY | 0.                            | 0.                                     | 0.                             | 0.                            |
| B6 BARTLETT MEMORIAL HOSPITAL       | 1105308.                      | 255142.                                | 23619.                         | 1384069.                      |
| B7 NORTHWEST ARTIC BOROUGH          | 58553.                        | 15432.                                 | 1284.                          | 75269.                        |
| B8 ST. MARY'S SCHOOL DISTRICT       | 410464.                       | 11836.                                 | 7332.                          | 429632.                       |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                             | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|---------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| B9 SELAWIK CITY COUNCIL                     | 47600.                        | 1823.                                  | 858.                           | 50281.                        |
| BB BRISTOL BAY HOUSING AUTHORITY            | 0.                            | 0.                                     | 0.                             | 0.                            |
| BC COPPER RIVER BASIN HOUSING AUTHORITY     | 0.                            | 0.                                     | 0.                             | 0.                            |
| BD SKAGWAY CITY SCHOOL DISTRICT             | 0.                            | 0.                                     | 0.                             | 0.                            |
| BE HOOPER BAY, CITY OF                      | 0.                            | 0.                                     | 0.                             | 0.                            |
| BF Klawock, CITY OF                         | 0.                            | 0.                                     | 0.                             | 0.                            |
| C0 PETERSBURG PUBLIC SCHOOLS                | 62751.                        | 6637.                                  | 1205.                          | 70593.                        |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 0.                            | 0.                                     | 0.                             | 0.                            |
| C5 ALEUTIANS EAST BOROUGH                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| C6 KIVALINA, CITY OF                        | 0.                            | 0.                                     | 0.                             | 0.                            |
| C7 BERING STRAITS CRSA                      | 0.                            | 0.                                     | 0.                             | 0.                            |
| C8 SHISHMAREF, CITY OF                      | 0.                            | 0.                                     | 0.                             | 0.                            |
| C9 ADAK (TERMINATED)                        | 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.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                           | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|-------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| CD KOYUK, CITY OF                         | 0.                            | 0.                                     | 0.                             | 0.                            |
| CE LOWER KALSAG, 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.                            | 66229.                                 | 1150.                          | 67379.                        |
| D6 LAKE AND PENINSULA BOROUGH             | 0.                            | 85414.                                 | 1483.                          | 86897.                        |
| D7 YAKUTAT, CITY AND BOROUGH OF           | 96191.                        | 10939.                                 | 1860.                          | 108990.                       |
| D8 UNALAKLEET, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| D9 DIOMEDE JOINT UTILITIES (TERMINATED)   | 0.                            | 0.                                     | 0.                             | 0.                            |
| DA KLANOCK CITY SCHOOL DISTRICT           | 0.                            | 0.                                     | 0.                             | 0.                            |
| DB OLD HARBOR, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| DC GRAYLING, CITY OF                      | 0.                            | 0.                                     | 0.                             | 0.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                        | RETIREE<br>RESERVE<br>6-30-93 | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
|----------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| DD MEKORYUK, CITY OF                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| DE ALASKA GATEWAY SCHOOL DISTRICT      | 0.                            | 0.                                     | 0.                             | 0.                            |
| DF SAINT GEORGE, CITY OF               | 0.                            | 0.                                     | 0.                             | 0.                            |
| E0 PELICAN CITY SCHOOL DISTRICT        | 0.                            | 0.                                     | 0.                             | 0.                            |
| E1 DENALI BOROUGH                      | 0.                            | 0.                                     | 0.                             | 0.                            |
| E2 ALLAKAKET, CITY OF                  | 0.                            | 0.                                     | 0.                             | 0.                            |
| E3 KACHEMAK, CITY OF                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| E4 NUTQSUT, CITY OF                    | 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 QUINHAGAK, CITY OF                  | 0.                            | 0.                                     | 0.                             | 0.                            |
| EA ALEUTIAN HOUSING AUTHORITY          | 0.                            | 0.                                     | 0.                             | 0.                            |
| EB MARSHALL, CITY OF                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| UNALLOCATED RESERVES                   | 68247909.                     | 6566820.                               | 0.                             | 74814729.                     |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1994 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1994

|                                      |                                        |                                |                               |
|--------------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| RETIREE<br>RESERVE<br>6-30-93        | NET CHANGE<br>IN RESERVE<br>BY 6-30-94 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-94 |
| -----                                | -----                                  | -----                          | -----                         |
| 1472251002.                          | 224914004.                             | 28166002.                      | 1725331008.                   |
| STATE & POLITICAL SUBDIVISION TOTALS |                                        |                                |                               |

# 1.5 Disclosure For GASB Statement No. 5

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                                  |                       |            |                            |               |                 |           |      |           |
|----------------------------------------|----------------------------------|-----------------------|------------|----------------------------|---------------|-----------------|-----------|------|-----------|
| CURRENT                                | *****CURRENT EMPLOYEES*****      | NET ASSETS            |            | UNFUNDED                   | ASSETS        | MARKET          |           |      |           |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT                | **EMPLOYER FINANCED** | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS | OF ASSETS |      |           |
|                                        |                                  | VESTED                | NON-VESTED |                            |               |                 |           |      |           |
|                                        |                                  |                       |            |                            |               |                 |           |      |           |
| 1                                      | STATE OF ALASKA                  |                       |            |                            |               |                 |           |      |           |
| 1987                                   | 533,594                          | 126,697               | 404,292    | 77,863                     | 1,142,446     | 1,094,762       | 47,684    | 96%  | 1,159,209 |
| 1988                                   | 611,062                          | 174,117               | 454,666    | 75,687                     | 1,315,532     | 1,152,690       | 162,842   | 88%  | 1,172,156 |
| 1989                                   | 716,644                          | 188,131               | 517,292    | 58,004                     | 1,480,070     | 1,277,301       | 202,770   | 86%  | 1,334,159 |
| 1990                                   | 744,606                          | 217,711               | 557,299    | 49,938                     | 1,569,554     | 1,453,007       | 116,546   | 93%  | 1,490,489 |
| 1991                                   | 953,603                          | 238,617               | 683,275    | 48,756                     | 1,924,251     | 1,589,753       | 334,498   | 83%  | 1,630,505 |
| 1992                                   | 1,037,573                        | 275,828               | 770,597    | 60,474                     | 2,144,472     | 1,858,546       | 285,926   | 87%  | 1,882,661 |
| 1993                                   | 1,112,422                        | 310,618               | 865,172    | 62,529                     | 2,350,741     | 2,160,296       | 190,445   | 92%  | 2,199,329 |
| 1994                                   | 1,292,332                        | 344,547               | 946,495    | 47,335                     | 2,630,710     | 2,412,252       | 218,458   | 92%  | 2,300,823 |
| 2                                      | SOUTHWEST REGION SCHOOL DISTRICT |                       |            |                            |               |                 |           |      |           |
| 1987                                   | 413                              | 196                   | 839        | 435                        | 1,883         | 2,270           | -387      | 121% | 2,403     |
| 1988                                   | 662                              | 348                   | 955        | 322                        | 2,287         | 2,706           | -419      | 118% | 2,751     |
| 1989                                   | 1,041                            | 392                   | 995        | 389                        | 2,817         | 3,133           | -316      | 111% | 3,272     |
| 1990                                   | 1,189                            | 462                   | 1,114      | 281                        | 3,046         | 3,754           | -707      | 123% | 3,851     |
| 1991                                   | 1,449                            | 456                   | 1,256      | 248                        | 3,408         | 4,068           | -660      | 119% | 4,172     |
| 1992                                   | 1,780                            | 545                   | 1,232      | 380                        | 3,937         | 4,727           | -790      | 120% | 4,789     |
| 1993                                   | 1,884                            | 620                   | 1,451      | 369                        | 4,324         | 5,327           | -1,003    | 123% | 5,424     |
| 1994                                   | 1,941                            | 744                   | 1,810      | 318                        | 4,813         | 5,897           | -1,084    | 123% | 5,624     |
| 3                                      | ANNETTE ISLAND SCHOOL DISTRICT   |                       |            |                            |               |                 |           |      |           |
| 1987                                   | 191                              | 46                    | 434        | 137                        | 808           | 816             | -8        | 101% | 864       |
| 1988                                   | 164                              | 186                   | 528        | 135                        | 1,013         | 934             | 79        | 92%  | 949       |
| 1989                                   | 267                              | 188                   | 703        | 86                         | 1,244         | 1,155           | 88        | 93%  | 1,206     |
| 1990                                   | 262                              | 206                   | 667        | 122                        | 1,257         | 1,357           | -100      | 108% | 1,392     |
| 1991                                   | 257                              | 234                   | 779        | 118                        | 1,388         | 1,565           | -177      | 113% | 1,605     |
| 1992                                   | 489                              | 412                   | 1,023      | 189                        | 2,113         | 1,872           | 241       | 89%  | 1,896     |
| 1993                                   | 553                              | 234                   | 815        | 195                        | 1,796         | 2,138           | -342      | 119% | 2,176     |
| 1994                                   | 612                              | 273                   | 897        | 122                        | 1,903         | 2,228           | -325      | 117% | 2,125     |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                   |        |            |                     |                                   |                                     |                       |                        |        |
|----------------------------------------|-------------------|--------|------------|---------------------|-----------------------------------|-------------------------------------|-----------------------|------------------------|--------|
| *****CURRENT*****                      |                   |        |            | *****EMPLOYEES***** |                                   | *****FINANCED*****                  |                       | *****NET ASSETS*****   |        |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | VESTED | NON-VESTED | TOTAL               | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT. OF PBO | MARKET VALUE OF ASSETS |        |
| 4 BERING STRAITS SCHOOL DISTRICT       |                   |        |            |                     |                                   |                                     |                       |                        |        |
| 1987                                   | 530               | 551    | 1,370      | 1,349               | 3,800                             | 3,902                               | -102                  | 103%                   | 4,131  |
| 1988                                   | 782               | 842    | 1,904      | 1,541               | 5,069                             | 4,868                               | 201                   | 96%                    | 4,950  |
| 1989                                   | 938               | 1,029  | 2,490      | 1,685               | 6,142                             | 6,231                               | -88                   | 101%                   | 6,508  |
| 1990                                   | 1,023             | 1,255  | 3,033      | 1,445               | 6,756                             | 7,687                               | -931                  | 114%                   | 7,885  |
| 1991                                   | 2,235             | 1,418  | 3,556      | 1,123               | 8,332                             | 9,341                               | -1,010                | 112%                   | 9,581  |
| 1992                                   | 2,663             | 1,638  | 4,206      | 993                 | 9,500                             | 11,061                              | -1,561                | 116%                   | 11,205 |
| 1993                                   | 2,642             | 1,946  | 5,269      | 978                 | 10,835                            | 12,509                              | -1,674                | 115%                   | 12,735 |
| 1994                                   | 2,697             | 2,252  | 6,126      | 740                 | 11,816                            | 13,816                              | -2,000                | 117%                   | 13,178 |
| 5 CHATHAM SCHOOL DISTRICT              |                   |        |            |                     |                                   |                                     |                       |                        |        |
| 1987                                   | 0                 | 55     | 357        | 36                  | 448                               | 551                                 | -103                  | 123%                   | 583    |
| 1988                                   | 112               | 105    | 435        | 54                  | 706                               | 663                                 | 43                    | 94%                    | 674    |
| 1989                                   | 88                | 132    | 515        | 72                  | 807                               | 818                                 | -10                   | 101%                   | 854    |
| 1990                                   | 87                | 169    | 593        | 96                  | 945                               | 964                                 | -19                   | 102%                   | 989    |
| 1991                                   | 84                | 203    | 629        | 135                 | 1,052                             | 1,108                               | -57                   | 105%                   | 1,137  |
| 1992                                   | 176               | 301    | 729        | 231                 | 1,437                             | 1,408                               | 29                    | 98%                    | 1,426  |
| 1993                                   | 136               | 289    | 897        | 280                 | 1,602                             | 1,553                               | 49                    | 97%                    | 1,581  |
| 1994                                   | 141               | 332    | 966        | 234                 | 1,672                             | 1,716                               | -44                   | 103%                   | 1,637  |
| 6 ALASKA MUNICIPAL LEAGUE              |                   |        |            |                     |                                   |                                     |                       |                        |        |
| 1987                                   | 447               | 2      | 5          | 41                  | 495                               | 900                                 | -405                  | 182%                   | 952    |
| 1988                                   | 435               | 39     | 36         | 5                   | 515                               | 800                                 | -285                  | 155%                   | 813    |
| 1989                                   | 463               | 41     | 39         | 15                  | 558                               | 215                                 | 343                   | 39%                    | 224    |
| 1990                                   | 454               | 59     | 54         | 40                  | 607                               | 245                                 | 362                   | 40%                    | 251    |
| 1991                                   | 545               | 63     | 102        | 21                  | 732                               | 206                                 | 526                   | 28%                    | 211    |
| 1992                                   | 675               | 65     | 72         | 19                  | 831                               | 214                                 | 616                   | 26%                    | 217    |
| 1993                                   | 709               | 90     | 104        | 46                  | 949                               | 150                                 | 798                   | 16%                    | 153    |
| 1994                                   | 670               | 125    | 121        | 62                  | 977                               | 104                                 | 873                   | 11%                    | 99     |



# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |                 |       |                                   |                                     |                      |                        |        |
|----------------------------------------|-----------------------------|--------------------------|-----------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|
| CURRENT                                | *****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 |        |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   |                 |       |                                   |                                     |                      |                        |        |
| 7 VALDEZ, CITY OF                      |                             |                          |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 1,986                       | 868                      | 3,167           | 349   | 6,370                             | 6,992                               | -622                 | 110%                   | 7,403  |
| 1988                                   | 2,615                       | 1,377                    | 2,839           | 293   | 7,124                             | 7,538                               | -414                 | 106%                   | 7,665  |
| 1989                                   | 3,917                       | 1,484                    | 3,275           | 357   | 9,033                             | 9,042                               | -9                   | 100%                   | 9,444  |
| 1990                                   | 3,909                       | 1,748                    | 4,121           | 244   | 10,021                            | 10,616                              | -594                 | 106%                   | 10,889 |
| 1991                                   | 4,704                       | 2,121                    | 4,420           | 279   | 11,524                            | 12,140                              | -616                 | 105%                   | 12,451 |
| 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 |
| 1994                                   | 6,923                       | 2,844                    | 6,972           | 362   | 17,100                            | 17,646                              | -545                 | 103%                   | 16,831 |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT       |                             |                          |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 3,396                       | 727                      | 2,637           | 887   | 7,647                             | 8,033                               | -386                 | 105%                   | 8,505  |
| 1988                                   | 5,134                       | 1,001                    | 2,387           | 924   | 9,446                             | 9,002                               | 444                  | 95%                    | 9,154  |
| 1989                                   | 6,146                       | 1,080                    | 2,912           | 860   | 10,997                            | 10,155                              | 842                  | 92%                    | 10,607 |
| 1990                                   | 5,786                       | 1,334                    | 3,477           | 916   | 11,513                            | 11,122                              | 391                  | 97%                    | 11,409 |
| 1991                                   | 6,835                       | 1,615                    | 4,712           | 865   | 14,027                            | 12,586                              | 1,441                | 90%                    | 12,908 |
| 1992                                   | 8,035                       | 1,926                    | 5,109           | 1,087 | 16,156                            | 15,345                              | 811                  | 95%                    | 15,545 |
| 1993                                   | 7,953                       | 2,211                    | 6,332           | 1,148 | 17,644                            | 16,686                              | 958                  | 95%                    | 16,988 |
| 1994                                   | 8,699                       | 2,683                    | 7,581           | 875   | 19,836                            | 18,918                              | 918                  | 95%                    | 18,044 |
| 9 MATANUSKA-SUSITNA BOROUGH            |                             |                          |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 2,695                       | 666                      | 2,829           | 750   | 6,940                             | 9,897                               | -2,957               | 143%                   | 10,479 |
| 1988                                   | 3,582                       | 1,328                    | 2,450           | 776   | 8,136                             | 11,074                              | -2,938               | 136%                   | 11,261 |
| 1989                                   | 4,114                       | 1,475                    | 3,319           | 570   | 9,478                             | 13,196                              | -3,718               | 139%                   | 13,783 |
| 1990                                   | 4,463                       | 1,718                    | 3,783           | 486   | 10,450                            | 14,939                              | -4,489               | 143%                   | 15,324 |
| 1991                                   | 5,669                       | 1,864                    | 4,749           | 460   | 12,741                            | 16,627                              | -3,886               | 130%                   | 17,053 |
| 1992                                   | 6,756                       | 2,152                    | 5,284           | 602   | 14,793                            | 18,911                              | -4,119               | 128%                   | 19,157 |
| 1993                                   | 7,412                       | 2,508                    | 6,235           | 672   | 16,827                            | 21,750                              | -4,923               | 129%                   | 22,143 |
| 1994                                   | 9,260                       | 2,812                    | 6,943           | 451   | 19,465                            | 24,280                              | -4,815               | 125%                   | 23,158 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                          |                                   |       |                                     |                      |                        |      |         |
|----------------------------------------|-------------------|--------------------------|-----------------------------------|-------|-------------------------------------|----------------------|------------------------|------|---------|
| CURRENT                                | *****CURRENT      | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |      |         |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | VESTED                   | NON-VESTED                        | TOTAL |                                     |                      |                        |      |         |
| -----                                  |                   |                          |                                   |       |                                     |                      |                        |      |         |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT   |                   |                          |                                   |       |                                     |                      |                        |      |         |
| 1987                                   | 3,916             | 1,462                    | 4,452                             | 2,620 | 12,450                              | 10,565               | 1,885                  | 85%  | 11,186  |
| 1988                                   | 5,320             | 2,234                    | 4,979                             | 3,032 | 15,565                              | 12,421               | 3,144                  | 80%  | 12,630  |
| 1989                                   | 6,539             | 2,451                    | 6,143                             | 2,189 | 17,322                              | 14,754               | 2,568                  | 85%  | 15,410  |
| 1990                                   | 6,783             | 3,041                    | 7,861                             | 1,984 | 19,669                              | 17,690               | 1,979                  | 90%  | 18,146  |
| 1991                                   | 8,867             | 3,810                    | 10,969                            | 1,847 | 25,493                              | 20,670               | 4,824                  | 81%  | 21,200  |
| 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  |
| 1994                                   | 13,711            | 5,967                    | 15,981                            | 1,958 | 37,617                              | 31,217               | 6,400                  | 83%  | 29,775  |
| 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 |
| 1994                                   | 109,943           | 26,855                   | 74,655                            | 6,801 | 218,253                             | 210,775              | 7,478                  | 97%  | 201,039 |
| 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   |
| 1994                                   | 1,229             | 384                      | 1,075                             | 146   | 2,835                               | 3,001                | -166                   | 106% | 2,862   |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****      |                             |        |            |        |                        |                            |               |                 |         |
|---------------------------------------------|-----------------------------|--------|------------|--------|------------------------|----------------------------|---------------|-----------------|---------|
| CURRENT                                     | *****CURRENT EMPLOYEES***** |        |            | *****  |                        | NET ASSETS                 | UNFUNDED      | ASSETS          | MARKET  |
| RETIREES & TERMINATED                       | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL  | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |         |
| -----                                       |                             |        |            |        |                        |                            |               |                 |         |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES |                             |        |            |        |                        |                            |               |                 |         |
| 1987                                        | 36,534                      | 13,539 | 40,430     | 11,430 | 101,933                | 117,909                    | -15,976       | 116%            | 124,850 |
| 1988                                        | 46,557                      | 18,030 | 44,804     | 10,783 | 120,174                | 130,998                    | -10,824       | 109%            | 133,210 |
| 1989                                        | 60,205                      | 19,699 | 49,928     | 9,087  | 138,919                | 148,384                    | -9,465        | 107%            | 154,989 |
| 1990                                        | 65,975                      | 22,632 | 54,842     | 7,696  | 151,145                | 168,342                    | -17,197       | 111%            | 172,685 |
| 1991                                        | 81,906                      | 25,502 | 70,844     | 7,447  | 185,699                | 185,202                    | 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 |
| 1994                                        | 125,800                     | 36,735 | 92,976     | 7,060  | 262,571                | 267,704                    | -5,133        | 102%            | 255,338 |
| 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   |
| 1994                                        | 1,023                       | 418    | 1,074      | 85     | 2,600                  | 2,502                      | 99            | 96%             | 2,386   |
| 15 KENAI, CITY OF                           |                             |        |            |        |                        |                            |               |                 |         |
| 1987                                        | 985                         | 866    | 3,604      | 416    | 5,871                  | 7,798                      | -1,927        | 133%            | 8,257   |
| 1988                                        | 1,000                       | 1,300  | 4,263      | 466    | 7,029                  | 7,953                      | -924          | 113%            | 8,087   |
| 1989                                        | 1,598                       | 1,478  | 5,017      | 458    | 8,551                  | 9,661                      | -1,110        | 113%            | 10,091  |
| 1990                                        | 1,655                       | 1,652  | 5,645      | 251    | 9,202                  | 10,884                     | -1,682        | 118%            | 11,165  |
| 1991                                        | 2,848                       | 1,850  | 6,076      | 183    | 10,957                 | 11,858                     | -902          | 108%            | 12,162  |
| 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  |
| 1994                                        | 6,555                       | 2,310  | 7,149      | 324    | 16,338                 | 16,731                     | -393          | 102%            | 15,958  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****  |                             |                          |                                   |       |                                     |                      |                        |      |        |
|-----------------------------------------|-----------------------------|--------------------------|-----------------------------------|-------|-------------------------------------|----------------------|------------------------|------|--------|
| CURRENT                                 | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |      |        |
| RETIREES & TERMINATED                   | CONTRIBS WITH INT           | VESTED                   | NON-VESTED                        | TOTAL |                                     |                      |                        |      |        |
| -----                                   |                             |                          |                                   |       |                                     |                      |                        |      |        |
| 16 FAIRBANKS NORTH STAR BOROUGH         |                             |                          |                                   |       |                                     |                      |                        |      |        |
| 1987                                    | 4,031                       | 1,818                    | 4,972                             | 2,033 | 12,854                              | 18,224               | -5,370                 | 142% | 19,296 |
| 1988                                    | 4,308                       | 2,735                    | 5,767                             | 1,994 | 14,804                              | 20,382               | -5,578                 | 138% | 20,726 |
| 1989                                    | 6,650                       | 2,758                    | 6,031                             | 1,732 | 17,172                              | 23,651               | -6,480                 | 138% | 24,703 |
| 1990                                    | 6,957                       | 3,123                    | 7,033                             | 1,389 | 18,502                              | 26,340               | -7,838                 | 142% | 27,019 |
| 1991                                    | 8,501                       | 3,563                    | 9,700                             | 1,318 | 23,082                              | 29,263               | -6,181                 | 127% | 30,013 |
| 1992                                    | 10,888                      | 4,127                    | 11,145                            | 1,526 | 27,686                              | 33,807               | -6,121                 | 122% | 34,246 |
| 1993                                    | 11,523                      | 4,732                    | 12,927                            | 1,721 | 30,903                              | 36,222               | -5,319                 | 117% | 36,877 |
| 1994                                    | 13,300                      | 5,568                    | 14,637                            | 1,144 | 34,649                              | 39,490               | -4,841                 | 114% | 37,666 |
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT |                             |                          |                                   |       |                                     |                      |                        |      |        |
| 1987                                    | 7,630                       | 3,165                    | 9,531                             | 3,212 | 23,538                              | 27,485               | -3,947                 | 117% | 29,103 |
| 1988                                    | 10,751                      | 4,385                    | 11,147                            | 2,693 | 28,976                              | 31,481               | -2,505                 | 109% | 32,012 |
| 1989                                    | 13,556                      | 4,879                    | 12,510                            | 2,336 | 33,280                              | 34,758               | -1,478                 | 104% | 36,305 |
| 1990                                    | 14,038                      | 5,575                    | 13,308                            | 2,199 | 35,120                              | 38,140               | -3,019                 | 109% | 39,123 |
| 1991                                    | 19,654                      | 6,286                    | 16,181                            | 1,846 | 43,966                              | 42,404               | 1,562                  | 96%  | 43,491 |
| 1992                                    | 22,071                      | 7,301                    | 18,445                            | 2,275 | 50,092                              | 47,637               | 2,455                  | 95%  | 48,255 |
| 1993                                    | 22,876                      | 8,303                    | 20,574                            | 2,948 | 54,701                              | 52,789               | 1,912                  | 97%  | 53,743 |
| 1994                                    | 25,055                      | 9,413                    | 22,804                            | 2,331 | 59,603                              | 57,868               | 1,735                  | 97%  | 55,195 |
| 18 DENALI SCHOOL DISTRICT               |                             |                          |                                   |       |                                     |                      |                        |      |        |
| 1987                                    | 224                         | 106                      | 362                               | 148   | 840                                 | 1,031                | -191                   | 123% | 1,091  |
| 1988                                    | 202                         | 147                      | 490                               | 111   | 950                                 | 1,164                | -214                   | 123% | 1,183  |
| 1989                                    | 347                         | 152                      | 454                               | 131   | 1,083                               | 1,352                | -269                   | 125% | 1,412  |
| 1990                                    | 471                         | 188                      | 471                               | 146   | 1,276                               | 1,584                | -308                   | 124% | 1,625  |
| 1991                                    | 657                         | 184                      | 566                               | 160   | 1,567                               | 1,701                | -134                   | 109% | 1,745  |
| 1992                                    | 667                         | 236                      | 727                               | 186   | 1,816                               | 1,916                | -101                   | 106% | 1,941  |
| 1993                                    | 909                         | 260                      | 901                               | 129   | 2,199                               | 2,079                | 120                    | 95%  | 2,117  |
| 1994                                    | 1,059                       | 292                      | 852                               | 130   | 2,334                               | 2,315                | 19                     | 99%  | 2,208  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                       |        |            |        |                                   |                             |                       |                        | ***** |        |        |
|----------------------------------------|-------------------|-----------------------|--------|------------|--------|-----------------------------------|-----------------------------|-----------------------|------------------------|-------|--------|--------|
| CURRENT *****CURRENT EMPLOYEES*****    |                   |                       |        |            |        |                                   |                             |                       |                        |       |        |        |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | **EMPLOYER FINANCED** | VESTED | NON-VESTED | TOTAL  | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT. OF PBO | MARKET VALUE OF ASSETS |       |        |        |
| 1987                                   | 1988              | 1989                  | 1990   | 1991       | 1992   | 1993                              | 1994                        | 1987                  | 1988                   | 1989  | 1990   | 1991   |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE   |                   |                       |        |            |        |                                   |                             |                       |                        |       |        |        |
| 3,715                                  | 4,966             | 5,085                 | 5,674  | 6,722      | 6,650  | 6,903                             | 8,533                       | 878                   | 1,249                  | 1,374 | 1,495  | 1,711  |
| 878                                    | 1,249             | 1,374                 | 1,495  | 1,711      | 2,021  | 2,399                             | 2,562                       | 3,460                 | 3,090                  | 3,291 | 3,129  | 4,708  |
| 221                                    | 122               | 206                   | 170    | 240        | 425    | 637                               | 503                         | 8,274                 | 9,427                  | 9,956 | 10,468 | 13,381 |
| 8,179                                  | 8,137             | 8,104                 | 9,056  | 9,272      | 10,148 | 11,711                            | 12,767                      | 95                    | 1,290                  | 1,852 | 1,412  | 4,109  |
| 99%                                    | 86%               | 81%                   | 87%    | 69%        | 70%    | 74%                               | 72%                         |                       |                        |       |        |        |
| 8,660                                  | 8,274             | 8,464                 | 9,289  | 9,510      | 10,279 | 11,923                            | 12,177                      |                       |                        |       |        |        |
| 20 CITY AND BOROUGH OF SITKA           |                   |                       |        |            |        |                                   |                             |                       |                        |       |        |        |
| 4,812                                  | 4,645             | 5,548                 | 5,495  | 7,527      | 7,804  | 9,152                             | 10,620                      | 971                   | 1,384                  | 1,596 | 1,738  | 1,880  |
| 3,599                                  | 3,851             | 4,282                 | 4,295  | 5,069      | 5,979  | 6,261                             | 6,960                       | 589                   | 530                    | 502   | 481    | 543    |
| 9,971                                  | 10,410            | 11,929                | 12,009 | 15,019     | 16,744 | 18,524                            | 20,703                      | 8,374                 | 8,871                  | 9,948 | 10,551 | 11,922 |
| 1,597                                  | 1,539             | 1,981                 | 1,458  | 3,097      | 3,002  | 2,007                             | 2,997                       | 84%                   | 85%                    | 83%   | 88%    | 79%    |
| 8,866                                  | 9,020             | 10,390                | 10,823 | 12,227     | 13,920 | 16,816                            | 16,889                      |                       |                        |       |        |        |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT    |                   |                       |        |            |        |                                   |                             |                       |                        |       |        |        |
| 96                                     | 38                | 71                    | 77     | 135        | 120    | 61                                | 153                         | 15                    | 37                     | 26    | 56     | 76     |
| 11                                     | 10                | 9                     | 24     | 47         | 97     | 196                               | 208                         | 51                    | 71                     | 90    | 77     | 107    |
| 173                                    | 156               | 197                   | 234    | 365        | 433    | 460                               | 535                         | 195                   | 223                    | 271   | 380    | 464    |
| -22                                    | -67               | -75                   | -145   | -99        | -100   | -125                              | -161                        | 113%                  | 143%                   | 138%  | 162%   | 127%   |
| 206                                    | 226               | 283                   | 389    | 476        | 539    | 596                               | 664                         |                       |                        |       |        |        |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |        |            |       |                                   |                                     |                      |                        |
|----------------------------------------|-----------------------------|--------------------------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                | *****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 |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           |                          |        |            |       |                                   |                                     |                      |                        |
| 22 KETCHIKAN GATEWAY BOROUGH           |                             |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 884                         | 382                      | 1,177  | 482        | 2,925 | 2,921                             | 4                                   | 100%                 | 3,092                  |
| 1988                                   | 1,124                       | 525                      | 1,418  | 441        | 3,508 | 3,489                             | 19                                  | 99%                  | 3,547                  |
| 1989                                   | 1,469                       | 546                      | 1,666  | 335        | 4,016 | 3,877                             | 139                                 | 97%                  | 4,049                  |
| 1990                                   | 1,550                       | 601                      | 1,712  | 227        | 4,090 | 4,666                             | -576                                | 114%                 | 4,787                  |
| 1991                                   | 1,855                       | 732                      | 2,357  | 336        | 5,280 | 4,940                             | 340                                 | 94%                  | 5,066                  |
| 1992                                   | 2,209                       | 811                      | 2,793  | 387        | 6,200 | 5,974                             | 226                                 | 96%                  | 6,051                  |
| 1993                                   | 3,221                       | 877                      | 2,803  | 393        | 7,294 | 7,218                             | 76                                  | 99%                  | 7,348                  |
| 1994                                   | 4,182                       | 957                      | 3,098  | 327        | 8,564 | 8,149                             | 415                                 | 95%                  | 7,773                  |
| 23 SOLDOTNA, CITY OF                   |                             |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 343                         | 294                      | 1,477  | 345        | 2,459 | 1,574                             | 885                                 | 64%                  | 1,666                  |
| 1988                                   | 737                         | 348                      | 1,847  | 211        | 3,143 | 2,228                             | 915                                 | 71%                  | 2,265                  |
| 1989                                   | 755                         | 440                      | 2,213  | 179        | 3,587 | 2,802                             | 784                                 | 78%                  | 2,926                  |
| 1990                                   | 1,330                       | 501                      | 2,456  | 49         | 4,336 | 3,849                             | 487                                 | 89%                  | 3,948                  |
| 1991                                   | 1,880                       | 583                      | 2,683  | 86         | 5,231 | 4,425                             | 807                                 | 85%                  | 4,538                  |
| 1992                                   | 2,021                       | 745                      | 3,398  | 133        | 6,297 | 5,635                             | 662                                 | 89%                  | 5,708                  |
| 1993                                   | 1,731                       | 876                      | 3,824  | 180        | 6,612 | 6,328                             | 283                                 | 96%                  | 6,443                  |
| 1994                                   | 1,837                       | 1,025                    | 4,411  | 196        | 7,469 | 7,029                             | 440                                 | 94%                  | 6,704                  |
| 24 IDITAROD AREA SCHOOL DISTRICT       |                             |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 56                          | 168                      | 909    | 317        | 1,450 | 1,741                             | -291                                | 120%                 | 1,843                  |
| 1988                                   | 79                          | 413                      | 1,207  | 428        | 2,127 | 2,139                             | -12                                 | 101%                 | 2,175                  |
| 1989                                   | 186                         | 483                      | 1,446  | 454        | 2,568 | 2,731                             | -163                                | 106%                 | 2,852                  |
| 1990                                   | 170                         | 553                      | 1,750  | 313        | 2,787 | 3,219                             | -432                                | 116%                 | 3,302                  |
| 1991                                   | 1,227                       | 536                      | 1,705  | 271        | 3,738 | 4,217                             | -479                                | 113%                 | 4,326                  |
| 1992                                   | 1,691                       | 523                      | 1,674  | 300        | 4,188 | 4,819                             | -631                                | 115%                 | 4,882                  |
| 1993                                   | 1,530                       | 600                      | 1,906  | 431        | 4,466 | 4,824                             | -358                                | 108%                 | 4,912                  |
| 1994                                   | 2,164                       | 688                      | 2,416  | 287        | 5,556 | 5,322                             | 234                                 | 96%                  | 5,076                  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |                          |       |                                   |        |                                     |                      |                        |
|----------------------------------------|-----------------------------|--------|--------------------------|-------|-----------------------------------|--------|-------------------------------------|----------------------|------------------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        | *****EMPLOYER FINANCED** |       | NET ASSETS AVAILABLE FOR BENEFITS |        | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED               | TOTAL |                                   |        |                                     |                      |                        |
| -----                                  |                             |        |                          |       |                                   |        |                                     |                      |                        |
| 25 KUSPUK SCHOOL DISTRICT              |                             |        |                          |       |                                   |        |                                     |                      |                        |
| 1987                                   | 104                         | 171    | 756                      | 317   | 1,348                             | 1,598  | -250                                | 119%                 | 1,692                  |
| 1988                                   | 122                         | 345    | 892                      | 335   | 1,694                             | 1,903  | -209                                | 112%                 | 1,935                  |
| 1989                                   | 439                         | 303    | 1,024                    | 345   | 2,110                             | 2,399  | -289                                | 114%                 | 2,505                  |
| 1990                                   | 635                         | 353    | 951                      | 398   | 2,338                             | 2,933  | -596                                | 125%                 | 3,009                  |
| 1991                                   | 1,431                       | 364    | 917                      | 372   | 3,085                             | 3,302  | -217                                | 107%                 | 3,387                  |
| 1992                                   | 1,723                       | 433    | 1,146                    | 367   | 3,669                             | 3,837  | -168                                | 105%                 | 3,887                  |
| 1993                                   | 1,919                       | 451    | 1,411                    | 334   | 4,115                             | 4,106  | 9                                   | 100%                 | 4,181                  |
| 1994                                   | 1,948                       | 524    | 1,683                    | 273   | 4,428                             | 4,345  | 83                                  | 98%                  | 4,144                  |
| 26 CITY AND BOROUGH OF JUNEAU          |                             |        |                          |       |                                   |        |                                     |                      |                        |
| 1987                                   | 16,741                      | 4,046  | 12,888                   | 3,875 | 37,550                            | 39,110 | -1,560                              | 104%                 | 41,412                 |
| 1988                                   | 19,276                      | 5,103  | 14,369                   | 3,060 | 41,808                            | 42,106 | -298                                | 101%                 | 42,817                 |
| 1989                                   | 22,886                      | 5,138  | 16,230                   | 2,417 | 46,672                            | 46,079 | 593                                 | 99%                  | 48,130                 |
| 1990                                   | 23,532                      | 6,270  | 19,047                   | 2,137 | 50,986                            | 51,906 | -920                                | 102%                 | 53,245                 |
| 1991                                   | 27,987                      | 7,034  | 23,741                   | 1,685 | 60,447                            | 56,864 | 3,583                               | 94%                  | 58,322                 |
| 1992                                   | 33,098                      | 8,230  | 26,116                   | 2,107 | 69,551                            | 66,472 | 3,079                               | 96%                  | 67,334                 |
| 1993                                   | 33,714                      | 9,436  | 30,117                   | 2,271 | 75,539                            | 75,830 | -291                                | 100%                 | 77,200                 |
| 1994                                   | 39,823                      | 10,558 | 33,203                   | 1,513 | 85,097                            | 84,723 | 374                                 | 100%                 | 80,809                 |
| 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                 |
| 1994                                   | 8,962                       | 2,311  | 7,094                    | 415   | 18,782                            | 20,072 | -1,290                              | 107%                 | 19,145                 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****   |                             |                          |                                   |                                     |                      |                        |         |      |        |
|------------------------------------------|-----------------------------|--------------------------|-----------------------------------|-------------------------------------|----------------------|------------------------|---------|------|--------|
| CURRENT                                  | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |         |      |        |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT           | VESTED                   | NON-VESTED                        | TOTAL                               |                      |                        |         |      |        |
| -----                                    |                             |                          |                                   |                                     |                      |                        |         |      |        |
| 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 |
| 1994                                     | 46,640                      | 6,874                    | 25,292                            | 392                                 | 79,198               | 46,590                 | 32,608  | 59%  | 44,438 |
| 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 |
| 1994                                     | 14,609                      | 4,544                    | 10,446                            | 253                                 | 29,851               | 44,680                 | -14,828 | 150% | 42,616 |
| 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  |
| 1994                                     | 619                         | 488                      | 975                               | 150                                 | 2,233                | 2,038                  | 195     | 91%  | 1,944  |



# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****   |                             |                          |            |                                   |                                     |                      |                        |      |       |
|------------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-------------------------------------|----------------------|------------------------|------|-------|
| CURRENT                                  | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** |            | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |      |       |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT           | VESTED                   | NON-VESTED | TOTAL                             |                                     |                      |                        |      |       |
| -----                                    |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 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 |
| 1994                                     | 680                         | 199                      | 484        | 140                               | 1,503                               | 1,628                | -126                   | 108% | 1,553 |
| -----                                    |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 1987                                     | 1,354                       | 355                      | 1,336      | 382                               | 3,427                               | 3,590                | -163                   | 105% | 3,801 |
| 1988                                     | 2,826                       | 217                      | 625        | 272                               | 3,940                               | 4,356                | -416                   | 111% | 4,429 |
| 1989                                     | 3,360                       | 270                      | 712        | 194                               | 4,537                               | 4,214                | 323                    | 93%  | 4,401 |
| 1990                                     | 3,392                       | 315                      | 849        | 178                               | 4,734                               | 4,655                | 79                     | 98%  | 4,775 |
| 1991                                     | 3,664                       | 338                      | 1,084      | 171                               | 5,256                               | 4,768                | 488                    | 91%  | 4,890 |
| 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 |
| 1994                                     | 4,561                       | 541                      | 1,397      | 191                               | 6,689                               | 6,742                | -53                    | 101% | 6,431 |
| -----                                    |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 34 PALMER, CITY OF                       |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 1987                                     | 706                         | 279                      | 1,318      | 350                               | 2,653                               | 2,063                | 590                    | 78%  | 2,184 |
| 1988                                     | 1,283                       | 422                      | 1,310      | 296                               | 3,311                               | 2,613                | 698                    | 79%  | 2,657 |
| 1989                                     | 1,501                       | 498                      | 1,576      | 193                               | 3,768                               | 3,126                | 642                    | 83%  | 3,265 |
| 1990                                     | 1,550                       | 614                      | 1,805      | 171                               | 4,141                               | 3,777                | 364                    | 91%  | 3,874 |
| 1991                                     | 1,820                       | 726                      | 2,015      | 136                               | 4,697                               | 4,260                | 436                    | 91%  | 4,369 |
| 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 |
| 1994                                     | 2,298                       | 1,083                    | 3,151      | 130                               | 6,661                               | 6,536                | 126                    | 98%  | 6,234 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                      |        |            |       |                                            |                                              |                                |                                 |       |
|----------------------------------------|----------------------|--------|------------|-------|--------------------------------------------|----------------------------------------------|--------------------------------|---------------------------------|-------|
| *****CURRENT EMPLOYEES*****            |                      |        |            |       | *****NON-VESTED*****                       |                                              |                                |                                 |       |
| CURRENT<br>RETIREES &<br>TERMINATED    | CONTRIBS<br>WITH INT | VESTED | NON-VESTED | TOTAL | NET ASSETS<br>AVAILABLE<br>FOR<br>BENEFITS | UNFUNDED<br>PENSION<br>BENEFIT<br>OBLIGATION | ASSETS<br>AS PCT.<br>OF<br>PBO | MARKET<br>VALUE<br>OF<br>ASSETS |       |
| 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 |
| 1994                                   | 4,471                | 966    | 2,208      | 268   | 7,913                                      | 8,045                                        | -133                           | 102%                            | 7,674 |
| 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 |
| 1994                                   | 1,241                | 601    | 3,066      | 359   | 5,267                                      | 6,096                                        | -829                           | 116%                            | 5,815 |
| 37 VALDEZ CITY SCHOOLS                 |                      |        |            |       |                                            |                                              |                                |                                 |       |
| 1987                                   | 876                  | 275    | 971        | 208   | 2,330                                      | 2,778                                        | -448                           | 119%                            | 2,941 |
| 1988                                   | 825                  | 540    | 1,216      | 209   | 2,790                                      | 2,669                                        | 121                            | 96%                             | 2,714 |
| 1989                                   | 1,095                | 548    | 1,413      | 223   | 3,280                                      | 3,247                                        | 33                             | 99%                             | 3,391 |
| 1990                                   | 1,443                | 576    | 1,209      | 189   | 3,417                                      | 3,657                                        | -240                           | 107%                            | 3,751 |
| 1991                                   | 1,778                | 644    | 1,753      | 165   | 4,339                                      | 4,087                                        | 252                            | 94%                             | 4,192 |
| 1992                                   | 1,951                | 743    | 1,935      | 160   | 4,791                                      | 4,847                                        | -57                            | 101%                            | 4,910 |
| 1993                                   | 2,434                | 802    | 2,052      | 249   | 5,537                                      | 5,505                                        | 31                             | 99%                             | 5,605 |
| 1994                                   | 2,883                | 876    | 2,546      | 183   | 6,488                                      | 5,911                                        | 577                            | 91%                             | 5,638 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                      |        |            |                                             |                                            |                                               |                               |                                 |       |
|----------------------------------------|----------------------|--------|------------|---------------------------------------------|--------------------------------------------|-----------------------------------------------|-------------------------------|---------------------------------|-------|
| *****CURRENT EMPLOYEES*****            |                      |        |            | *****NET ASSETS AVAILABLE FOR BENEFITS***** |                                            | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |                               | *****ASSETS AS PCT OF PBO*****  |       |
| CURRENT<br>RETIREES &<br>TERMINATED    | CONTRIBS<br>WITH INT | VESTED | NON-VESTED | TOTAL                                       | NET ASSETS<br>AVAILABLE<br>FOR<br>BENEFITS | UNFUNDED<br>PENSION<br>BENEFIT<br>OBLIGATION  | ASSETS<br>AS PCT<br>OF<br>PBO | MARKET<br>VALUE<br>OF<br>ASSETS |       |
| <b>38 HOONAH CITY SCHOOLS</b>          |                      |        |            |                                             |                                            |                                               |                               |                                 |       |
| 1987                                   | 758                  | 82     | 310        | 117                                         | 1,267                                      | 912                                           | 355                           | 72%                             | 965   |
| 1988                                   | 834                  | 100    | 375        | 67                                          | 1,376                                      | 1,122                                         | 254                           | 82%                             | 1,140 |
| 1989                                   | 636                  | 120    | 412        | 59                                          | 1,227                                      | 596                                           | 631                           | 49%                             | 622   |
| 1990                                   | 617                  | 150    | 487        | 93                                          | 1,348                                      | 747                                           | 600                           | 55%                             | 767   |
| 1991                                   | 1,185                | 102    | 248        | 100                                         | 1,635                                      | 830                                           | 805                           | 51%                             | 851   |
| 1992                                   | 1,203                | 131    | 397        | 109                                         | 1,839                                      | 914                                           | 926                           | 50%                             | 926   |
| 1993                                   | 1,233                | 166    | 581        | 73                                          | 2,053                                      | 1,083                                         | 970                           | 53%                             | 1,103 |
| 1994                                   | 1,582                | 142    | 387        | 61                                          | 2,171                                      | 1,289                                         | 882                           | 59%                             | 1,229 |
| <b>39 NOME, CITY OF</b>                |                      |        |            |                                             |                                            |                                               |                               |                                 |       |
| 1987                                   | 1,091                | 313    | 1,026      | 323                                         | 2,753                                      | 2,761                                         | -8                            | 100%                            | 2,923 |
| 1988                                   | 899                  | 540    | 1,218      | 244                                         | 2,901                                      | 3,048                                         | -147                          | 105%                            | 3,099 |
| 1989                                   | 1,392                | 556    | 1,518      | 142                                         | 3,607                                      | 3,674                                         | -66                           | 102%                            | 3,837 |
| 1990                                   | 1,287                | 579    | 1,677      | 143                                         | 3,686                                      | 4,235                                         | -548                          | 115%                            | 4,344 |
| 1991                                   | 1,525                | 691    | 2,291      | 189                                         | 4,696                                      | 4,806                                         | -110                          | 102%                            | 4,929 |
| 1992                                   | 1,651                | 769    | 2,595      | 152                                         | 5,168                                      | 5,628                                         | -460                          | 109%                            | 5,701 |
| 1993                                   | 2,084                | 837    | 2,799      | 151                                         | 5,871                                      | 6,551                                         | -680                          | 112%                            | 6,669 |
| 1994                                   | 2,122                | 976    | 3,318      | 133                                         | 6,549                                      | 6,908                                         | -359                          | 105%                            | 6,589 |
| <b>40 KOTZEBUE, CITY OF</b>            |                      |        |            |                                             |                                            |                                               |                               |                                 |       |
| 1987                                   | 178                  | 176    | 639        | 367                                         | 1,360                                      | 2,366                                         | -1,006                        | 174%                            | 2,505 |
| 1988                                   | 185                  | 440    | 653        | 350                                         | 1,628                                      | 2,788                                         | -1,160                        | 171%                            | 2,835 |
| 1989                                   | 325                  | 371    | 932        | 386                                         | 2,014                                      | 3,924                                         | -1,910                        | 195%                            | 4,098 |
| 1990                                   | 417                  | 466    | 1,004      | 469                                         | 2,355                                      | 3,998                                         | -1,643                        | 170%                            | 4,101 |
| 1991                                   | 629                  | 516    | 1,320      | 421                                         | 2,886                                      | 4,282                                         | -1,397                        | 148%                            | 4,392 |
| 1992                                   | 774                  | 487    | 1,379      | 430                                         | 3,070                                      | 4,827                                         | -1,757                        | 157%                            | 4,890 |
| 1993                                   | 696                  | 499    | 1,839      | 313                                         | 3,347                                      | 5,100                                         | -1,753                        | 152%                            | 5,192 |
| 1994                                   | 758                  | 570    | 2,114      | 245                                         | 3,687                                      | 5,475                                         | -1,788                        | 148%                            | 5,222 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |       |                   |       |        |        |            |       |       |       |                                   | *****CURRENT EMPLOYEES***** |                                     |  |                      |  |                        |  |  |  |  |  | *****EMPLOYER FINANCED** |  |  |  |  |  |  |  |  |  |  | *****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 |       | TOTAL |       | NET ASSETS AVAILABLE FOR BENEFITS |                             | UNFUNDED PENSION BENEFIT OBLIGATION |  | ASSETS AS PCT OF PBO |  | MARKET VALUE OF ASSETS |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 41 GALENA CITY SCHOOLS                 |       |                   |       |        |        |            |       |       |       |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1987                                   | 0     | 70                | 384   | 46     | 500    | 581        | -81   | 116%  | 615   |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1988                                   | 178   | 116               | 314   | 62     | 670    | 887        | -217  | 132%  | 901   |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1989                                   | 197   | 121               | 329   | 14     | 661    | 845        | -183  | 128%  | 882   |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1990                                   | 264   | 131               | 293   | 16     | 704    | 971        | -267  | 138%  | 996   |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1991                                   | 281   | 156               | 384   | 47     | 869    | 1,033      | -164  | 119%  | 1,059 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1992                                   | 279   | 179               | 410   | 56     | 924    | 1,149      | -225  | 124%  | 1,163 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1993                                   | 457   | 141               | 365   | 42     | 1,005  | 1,236      | -231  | 123%  | 1,258 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1994                                   | 534   | 138               | 350   | 43     | 1,065  | 1,354      | -289  | 127%  | 1,291 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 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 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1994                                   | 4,591 | 1,595             | 5,436 | 198    | 11,820 | 8,698      | 3,122 | 74%   | 8,297 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 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                                   | 973   | 568               | 1,409 | 317    | 3,266  | 3,055      | 211   | 94%   | 3,110 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |
| 1994                                   | 1,060 | 678               | 1,675 | 278    | 3,691  | 3,522      | 169   | 95%   | 3,360 |                                   |                             |                                     |  |                      |  |                        |  |  |  |  |  |                          |  |  |  |  |  |  |  |  |  |  |                                             |  |  |  |  |  |  |  |  |  |  |                                               |  |  |  |  |  |  |  |  |  |  |                                |  |  |  |  |  |  |  |  |  |  |                                  |  |  |  |  |  |  |  |  |  |  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |                                   |                                     |                      |                        |      |        |
|----------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-------------------------------------|----------------------|------------------------|------|--------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** |            | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |      |        |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   | NON-VESTED | TOTAL                             |                                     |                      |                        |      |        |
| -----                                  |                             |                          |            |                                   |                                     |                      |                        |      |        |
| 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 |
| 1994                                   | 32,467                      | 19,028                   | 37,557     | 5,081                             | 94,132                              | 96,828               | -2,696                 | 103% | 92,355 |
| 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  |
| 1994                                   | 760                         | 185                      | 714        | 145                               | 1,803                               | 1,819                | -15                    | 101% | 1,735  |
| 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  |
| 1994                                   | 3,231                       | 1,035                    | 2,690      | 176                               | 7,132                               | 7,151                | -19                    | 100% | 6,821  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |      |         |                   |            |        |            |       |                                   |                                     |                      |                        |  |  | *****CURRENT EMPLOYEES***** |  | *****EMPLOYER FINANCED** |  | *****NET ASSETS AVAILABLE FOR BENEFITS***** |  | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |  | *****ASSETS AS PCT OF PBO***** |  | *****MARKET VALUE OF ASSETS***** |  |
|----------------------------------------|------|---------|-------------------|------------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|--|--|-----------------------------|--|--------------------------|--|---------------------------------------------|--|-----------------------------------------------|--|--------------------------------|--|----------------------------------|--|
|                                        |      | CURRENT | CONTRIBS WITH INT | TERMINATED | VESTED | NON-VESTED | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| NOME CITY SCHOOLS                      |      |         |                   |            |        |            |       |                                   |                                     |                      |                        |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 49                                     | 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                  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
|                                        | 1994 | 1,914   | 344               |            | 954    | 124        | 3,336 | 3,839                             | -503                                | 115%                 | 3,662                  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |

| 51   | KING COVE, CITY OF |     |     |     |       |       |      |      |       |  |
|------|--------------------|-----|-----|-----|-------|-------|------|------|-------|--|
| 1987 | 80                 | 52  | 131 | 93  | 356   | 477   | -121 | 134% | 505   |  |
| 1988 | 91                 | 93  | 184 | 128 | 496   | 582   | -86  | 117% | 591   |  |
| 1989 | 40                 | 149 | 283 | 69  | 542   | 664   | -123 | 123% | 693   |  |
| 1990 | 42                 | 159 | 232 | 74  | 508   | 786   | -278 | 155% | 806   |  |
| 1991 | 127                | 195 | 218 | 118 | 658   | 945   | -287 | 144% | 969   |  |
| 1992 | 254                | 146 | 240 | 196 | 837   | 1,083 | -245 | 129% | 1,097 |  |
| 1993 | 295                | 207 | 328 | 291 | 1,122 | 1,277 | -156 | 114% | 1,300 |  |
| 1994 | 434                | 238 | 411 | 247 | 1,330 | 1,349 | -19  | 101% | 1,287 |  |

| 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 |  |
| 1994 | 8,693                              | 4,599 | 8,697 | 1,230 | 23,219 | 23,187 | 32   | 100% | 22,116 |  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |            |                     |       |                                   |                                     |                      |                        |
|----------------------------------------|----------|----------|------------|---------------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| *****CURRENT*****                      |          |          |            | *****EMPLOYEES***** |       | *****FINANCED*****                |                                     | *****NON-VESTED***** |                        |
| CURRENT                                | CONTRIBS | WITH INT | TERMINATED | VESTED              | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| -----                                  |          |          |            |                     |       |                                   |                                     |                      |                        |
| 53 LOWER YUKON SCHOOL DISTRICT         |          |          |            |                     |       |                                   |                                     |                      |                        |
| 1987                                   | 989      | 545      |            | 2,206               | 1,135 | 4,875                             | 4,676                               | 199                  | 96%                    |
| 1988                                   | 1,266    | 946      |            | 2,799               | 906   | 5,917                             | 5,558                               | 359                  | 94%                    |
| 1989                                   | 1,946    | 1,012    |            | 3,194               | 934   | 7,085                             | 7,020                               | 65                   | 99%                    |
| 1990                                   | 2,069    | 1,169    |            | 3,879               | 571   | 7,687                             | 8,165                               | -478                 | 106%                   |
| 1991                                   | 2,604    | 1,364    |            | 4,280               | 624   | 8,872                             | 9,407                               | -536                 | 106%                   |
| 1992                                   | 2,925    | 1,564    |            | 4,709               | 659   | 9,857                             | 10,705                              | -848                 | 109%                   |
| 1993                                   | 3,734    | 1,707    |            | 4,941               | 635   | 11,017                            | 12,844                              | -1,827               | 117%                   |
| 1994                                   | 4,933    | 1,813    |            | 5,313               | 467   | 12,526                            | 14,262                              | -1,737               | 114%                   |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT    |          |          |            |                     |       |                                   |                                     |                      |                        |
| 1987                                   | 621      | 601      |            | 2,443               | 1,021 | 4,686                             | 8,264                               | -3,578               | 176%                   |
| 1988                                   | 1,819    | 1,100    |            | 2,332               | 1,136 | 6,387                             | 9,867                               | -3,480               | 154%                   |
| 1989                                   | 2,279    | 1,129    |            | 2,836               | 1,175 | 7,420                             | 11,241                              | -3,821               | 151%                   |
| 1990                                   | 2,469    | 1,319    |            | 3,556               | 1,073 | 8,416                             | 12,752                              | -4,336               | 152%                   |
| 1991                                   | 2,967    | 1,552    |            | 4,043               | 1,169 | 9,730                             | 14,178                              | -4,448               | 146%                   |
| 1992                                   | 3,519    | 1,684    |            | 4,448               | 998   | 10,650                            | 16,062                              | -5,412               | 151%                   |
| 1993                                   | 3,100    | 2,025    |            | 5,399               | 1,176 | 11,699                            | 16,728                              | -5,029               | 143%                   |
| 1994                                   | 3,626    | 2,179    |            | 5,842               | 1,191 | 12,838                            | 18,280                              | -5,442               | 142%                   |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT   |          |          |            |                     |       |                                   |                                     |                      |                        |
| 1987                                   | 7        | 95       |            | 436                 | 57    | 595                               | 648                                 | -53                  | 109%                   |
| 1988                                   | 19       | 140      |            | 467                 | 117   | 743                               | 791                                 | -48                  | 106%                   |
| 1989                                   | 206      | 158      |            | 493                 | 106   | 963                               | 1,089                               | -126                 | 113%                   |
| 1990                                   | 470      | 132      |            | 353                 | 78    | 1,034                             | 1,200                               | -166                 | 116%                   |
| 1991                                   | 739      | 144      |            | 471                 | 58    | 1,411                             | 1,328                               | 83                   | 94%                    |
| 1992                                   | 907      | 169      |            | 474                 | 131   | 1,681                             | 1,521                               | 159                  | 90%                    |
| 1993                                   | 1,232    | 146      |            | 446                 | 308   | 2,131                             | 1,800                               | 331                  | 84%                    |
| 1994                                   | 1,486    | 153      |            | 439                 | 261   | 2,339                             | 2,189                               | 151                  | 94%                    |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
|----------------------------------------|----------|----------|--------|---------------------|--------|-----------------------------------|-------------------------------------|----------------------|------------------------|--|--|
| *****CURRENT*****                      |          |          |        | *****EMPLOYEES***** |        |                                   |                                     | *****FINANCED**      |                        |  |  |
| CURRENT                                | 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 |  |  |
| RETIREES & TERMINATED                  |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
| -----                                  |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
| 56 PRIBILOF REGION SCHOOL DISTRICT     |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
| 1987                                   | 67       | 58       | 267    | 83                  | 475    | 592                               | -117                                | 125%                 | 626                    |  |  |
| 1988                                   | 79       | 106      | 410    | 26                  | 621    | 629                               | -8                                  | 101%                 | 639                    |  |  |
| 1989                                   | 138      | 92       | 399    | 14                  | 643    | 782                               | -139                                | 122%                 | 816                    |  |  |
| 1990                                   | 134      | 150      | 452    | 14                  | 750    | 884                               | -134                                | 118%                 | 906                    |  |  |
| 1991                                   | 183      | 173      | 515    | 24                  | 895    | 977                               | -82                                 | 109%                 | 1,002                  |  |  |
| 1992                                   | 183      | 208      | 596    | 59                  | 1,046  | 1,132                             | -85                                 | 108%                 | 1,146                  |  |  |
| 1993                                   | 300      | 189      | 420    | 92                  | 1,001  | 1,258                             | -256                                | 126%                 | 1,281                  |  |  |
| 1994                                   | 466      | 270      | 579    | 94                  | 1,409  | 1,442                             | -32                                 | 102%                 | 1,375                  |  |  |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT     |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
| 1987                                   | 865      | 1,241    | 2,575  | 3,337               | 8,018  | 10,094                            | -2,076                              | 126%                 | 10,688                 |  |  |
| 1988                                   | 2,071    | 2,317    | 4,152  | 3,688               | 12,228 | 13,002                            | -774                                | 106%                 | 13,221                 |  |  |
| 1989                                   | 3,106    | 2,553    | 5,760  | 2,652               | 14,072 | 15,346                            | -1,273                              | 109%                 | 16,029                 |  |  |
| 1990                                   | 3,035    | 3,202    | 7,743  | 2,333               | 16,312 | 18,366                            | -2,053                              | 113%                 | 18,840                 |  |  |
| 1991                                   | 4,449    | 3,656    | 8,805  | 2,061               | 18,972 | 21,274                            | -2,303                              | 112%                 | 21,820                 |  |  |
| 1992                                   | 5,302    | 3,992    | 9,519  | 1,976               | 20,790 | 25,249                            | -4,460                              | 121%                 | 25,577                 |  |  |
| 1993                                   | 5,866    | 4,387    | 10,861 | 1,804               | 22,918 | 27,856                            | -4,937                              | 122%                 | 28,359                 |  |  |
| 1994                                   | 7,131    | 4,836    | 12,066 | 1,464               | 25,496 | 30,767                            | -5,271                              | 121%                 | 29,346                 |  |  |
| 58 KODIAK ISLAND SCHOOL DISTRICT       |          |          |        |                     |        |                                   |                                     |                      |                        |  |  |
| 1987                                   | 1,448    | 584      | 2,391  | 662                 | 5,085  | 5,685                             | -600                                | 112%                 | 6,019                  |  |  |
| 1988                                   | 2,911    | 667      | 2,000  | 899                 | 6,477  | 7,111                             | -634                                | 110%                 | 7,231                  |  |  |
| 1989                                   | 3,298    | 787      | 2,286  | 960                 | 7,331  | 7,794                             | -462                                | 106%                 | 8,140                  |  |  |
| 1990                                   | 3,341    | 835      | 2,599  | 692                 | 7,467  | 8,751                             | -1,284                              | 117%                 | 8,977                  |  |  |
| 1991                                   | 4,265    | 949      | 3,094  | 555                 | 8,862  | 8,273                             | 589                                 | 93%                  | 8,485                  |  |  |
| 1992                                   | 4,717    | 1,099    | 3,376  | 627                 | 9,818  | 9,413                             | 405                                 | 96%                  | 9,535                  |  |  |
| 1993                                   | 4,847    | 1,240    | 3,832  | 724                 | 10,642 | 10,613                            | 30                                  | 100%                 | 10,804                 |  |  |
| 1994                                   | 5,432    | 1,394    | 4,219  | 595                 | 11,640 | 11,620                            | 20                                  | 100%                 | 11,083                 |  |  |



# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |            |                      |            |                    |                                   |                                     |                        |
|----------------------------------------|----------|----------|------------|----------------------|------------|--------------------|-----------------------------------|-------------------------------------|------------------------|
| *****CURRENT EMPLOYEES*****            |          |          |            | *****NON-VESTED***** |            | *****FINANCED***** |                                   | *****TOTAL*****                     |                        |
| CURRENT                                | CONTRIBS | WITH INT | TERMINATED | VESTED               | NON-VESTED | FINANCED**         | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO   |
|                                        |          |          |            |                      |            |                    |                                   |                                     | MARKET VALUE OF ASSETS |
| 59 YUKON FLATS SCHOOL DISTRICT         |          |          |            |                      |            |                    |                                   |                                     |                        |
| 1987                                   | 237      | 76       |            | 332                  | 268        |                    | 1,588                             | -675                                | 174%                   |
| 1988                                   | 202      | 220      |            | 360                  | 246        |                    | 1,813                             | -785                                | 176%                   |
| 1989                                   | 309      | 204      |            | 518                  | 258        |                    | 2,156                             | -867                                | 167%                   |
| 1990                                   | 281      | 254      |            | 620                  | 372        |                    | 2,388                             | -862                                | 156%                   |
| 1991                                   | 399      | 273      |            | 787                  | 309        |                    | 2,599                             | -831                                | 147%                   |
| 1992                                   | 543      | 319      |            | 1,053                | 296        |                    | 3,079                             | -868                                | 139%                   |
| 1993                                   | 383      | 388      |            | 1,339                | 272        |                    | 3,189                             | -807                                | 134%                   |
| 1994                                   | 506      | 443      |            | 1,461                | 308        |                    | 3,570                             | -852                                | 131%                   |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT       |          |          |            |                      |            |                    |                                   |                                     |                        |
| 1987                                   | 67       | 178      |            | 604                  | 387        |                    | 2,272                             | -1,036                              | 184%                   |
| 1988                                   | 95       | 425      |            | 729                  | 535        |                    | 2,741                             | -957                                | 154%                   |
| 1989                                   | 383      | 380      |            | 802                  | 404        |                    | 3,607                             | -1,638                              | 183%                   |
| 1990                                   | 669      | 404      |            | 860                  | 335        |                    | 3,987                             | -1,719                              | 176%                   |
| 1991                                   | 903      | 440      |            | 993                  | 432        |                    | 4,461                             | -1,694                              | 161%                   |
| 1992                                   | 1,036    | 449      |            | 1,007                | 568        |                    | 5,127                             | -2,067                              | 168%                   |
| 1993                                   | 991      | 476      |            | 1,269                | 583        |                    | 5,321                             | -2,003                              | 160%                   |
| 1994                                   | 1,281    | 498      |            | 1,326                | 578        |                    | 5,747                             | -2,064                              | 156%                   |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT |          |          |            |                      |            |                    |                                   |                                     |                        |
| 1987                                   | 1,994    | 1,057    |            | 3,139                | 1,221      |                    | 8,541                             | -1,130                              | 115%                   |
| 1988                                   | 3,606    | 1,470    |            | 2,895                | 1,361      |                    | 9,665                             | -333                                | 104%                   |
| 1989                                   | 4,526    | 1,590    |            | 3,940                | 1,133      |                    | 11,310                            | -120                                | 101%                   |
| 1990                                   | 5,817    | 1,691    |            | 3,382                | 1,257      |                    | 13,670                            | -1,523                              | 113%                   |
| 1991                                   | 7,861    | 2,023    |            | 4,311                | 1,386      |                    | 15,975                            | -394                                | 103%                   |
| 1992                                   | 8,556    | 2,239    |            | 4,747                | 1,611      |                    | 17,993                            | -840                                | 105%                   |
| 1993                                   | 9,321    | 2,550    |            | 5,382                | 1,703      |                    | 21,197                            | -2,242                              | 112%                   |
| 1994                                   | 11,249   | 2,876    |            | 6,415                | 1,644      |                    | 23,444                            | -1,259                              | 106%                   |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |                                   |                                     |                      |                        |        |      |       |
|----------------------------------------|-----------------------------|--------------------------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|------|-------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |        |      |       |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   | TOTAL                             |                                     |                      |                        |        |      |       |
| -----                                  |                             |                          |                                   |                                     |                      |                        |        |      |       |
| 62 ALEUTIAN REGION SCHOOL DISTRICT     |                             |                          |                                   |                                     |                      |                        |        |      |       |
| 1987                                   | 57                          | 31                       | 150                               | 36                                  | 274                  | 638                    | -364   | 233% | 675   |
| 1988                                   | 62                          | 105                      | 154                               | 86                                  | 407                  | 757                    | -350   | 186% | 769   |
| 1989                                   | 213                         | 93                       | 138                               | 104                                 | 547                  | 925                    | -378   | 169% | 966   |
| 1990                                   | 426                         | 36                       | 79                                | 31                                  | 572                  | 1,016                  | -444   | 178% | 1,042 |
| 1991                                   | 491                         | 14                       | 61                                | 32                                  | 599                  | 1,127                  | -529   | 188% | 1,156 |
| 1992                                   | 508                         | 13                       | 48                                | 32                                  | 601                  | 1,227                  | -626   | 204% | 1,243 |
| 1993                                   | 1,018                       | 18                       | 386                               | 46                                  | 1,469                | 2,783                  | -1,314 | 189% | 2,833 |
| 1994                                   | 944                         | 23                       | 410                               | 60                                  | 1,437                | 2,911                  | -1,475 | 203% | 2,777 |
| 63 CORDOVA COMMUNITY HOSPITAL          |                             |                          |                                   |                                     |                      |                        |        |      |       |
| 1987                                   | 397                         | 111                      | 514                               | 101                                 | 1,123                | 1,300                  | -177   | 116% | 1,376 |
| 1988                                   | 396                         | 188                      | 541                               | 154                                 | 1,279                | 1,414                  | -135   | 111% | 1,437 |
| 1989                                   | 344                         | 239                      | 594                               | 225                                 | 1,402                | 1,670                  | -268   | 119% | 1,744 |
| 1990                                   | 394                         | 235                      | 651                               | 123                                 | 1,404                | 1,924                  | -521   | 137% | 1,974 |
| 1991                                   | 1,005                       | 242                      | 635                               | 129                                 | 2,012                | 2,101                  | -89    | 104% | 2,155 |
| 1992                                   | 1,179                       | 286                      | 685                               | 153                                 | 2,302                | 2,361                  | -59    | 103% | 2,392 |
| 1993                                   | 1,217                       | 319                      | 800                               | 228                                 | 2,564                | 2,558                  | 6      | 100% | 2,605 |
| 1994                                   | 1,317                       | 424                      | 1,130                             | 246                                 | 3,117                | 2,870                  | 247    | 92%  | 2,738 |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT  |                             |                          |                                   |                                     |                      |                        |        |      |       |
| 1987                                   | 367                         | 100                      | 411                               | 295                                 | 1,173                | 1,376                  | -203   | 117% | 1,457 |
| 1988                                   | 562                         | 182                      | 359                               | 319                                 | 1,422                | 1,669                  | -247   | 117% | 1,697 |
| 1989                                   | 928                         | 200                      | 359                               | 392                                 | 1,879                | 2,087                  | -208   | 111% | 2,179 |
| 1990                                   | 809                         | 220                      | 636                               | 332                                 | 1,998                | 2,325                  | -328   | 116% | 2,385 |
| 1991                                   | 1,268                       | 283                      | 725                               | 305                                 | 2,581                | 2,784                  | -202   | 108% | 2,855 |
| 1992                                   | 1,346                       | 323                      | 859                               | 379                                 | 2,907                | 3,193                  | -286   | 110% | 3,235 |
| 1993                                   | 1,169                       | 402                      | 1,127                             | 364                                 | 3,063                | 3,437                  | -374   | 112% | 3,499 |
| 1994                                   | 1,195                       | 474                      | 1,309                             | 407                                 | 3,385                | 3,747                  | -362   | 111% | 3,574 |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)

AS OF JUNE 30, 1994

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# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****   |                             |                                   |            |                                     |                      |                        |       |       |       |
|------------------------------------------|-----------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|-------|-------|-------|
| CURRENT                                  | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |       |       |       |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT           | VESTED                            | NON-VESTED | TOTAL                               |                      |                        |       |       |       |
| -----                                    | -----                       | -----                             | -----      | -----                               | -----                | -----                  | ----- | ----- | ----- |
| 68 HYDABURG CITY SCHOOLS                 |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                     | 3                           | 18                                | 0          | 80                                  | 101                  | 127                    | -26   | 126%  | 134   |
| 1988                                     | 0                           | 32                                | 65         | 63                                  | 160                  | 153                    | 7     | 96%   | 155   |
| 1989                                     | 1                           | 36                                | 115        | 68                                  | 221                  | 191                    | 30    | 86%   | 199   |
| 1990                                     | 3                           | 33                                | 137        | 29                                  | 202                  | 215                    | -13   | 106%  | 220   |
| 1991                                     | 3                           | 46                                | 144        | 69                                  | 262                  | 267                    | -5    | 102%  | 274   |
| 1992                                     | 2                           | 60                                | 173        | 112                                 | 347                  | 348                    | -1    | 100%  | 353   |
| 1993                                     | 2                           | 75                                | 302        | 139                                 | 517                  | 401                    | 115   | 78%   | 409   |
| 1994                                     | 1                           | 80                                | 288        | 66                                  | 435                  | 456                    | -21   | 105%  | 434   |
| 69 TANANA, CITY OF                       |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                     | 4                           | 14                                | 38         | 60                                  | 116                  | 267                    | -151  | 230%  | 282   |
| 1988                                     | 15                          | 51                                | 49         | 95                                  | 210                  | 309                    | -99   | 147%  | 314   |
| 1989                                     | 25                          | 49                                | 6          | 144                                 | 223                  | 377                    | -154  | 169%  | 393   |
| 1990                                     | 23                          | 66                                | 107        | 100                                 | 296                  | 430                    | -134  | 145%  | 441   |
| 1991                                     | 108                         | 59                                | 46         | 119                                 | 332                  | 543                    | -211  | 164%  | 557   |
| 1992                                     | 101                         | 68                                | 71         | 153                                 | 393                  | 605                    | -212  | 154%  | 613   |
| 1993                                     | 102                         | 75                                | 158        | 116                                 | 452                  | 662                    | -211  | 146%  | 674   |
| 1994                                     | 95                          | 107                               | 237        | 163                                 | 602                  | 726                    | -124  | 121%  | 692   |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                     | 89                          | 87                                | 345        | 32                                  | 553                  | 793                    | -240  | 143%  | 839   |
| 1988                                     | 274                         | 167                               | 270        | 27                                  | 738                  | 950                    | -212  | 129%  | 966   |
| 1989                                     | 338                         | 169                               | 341        | 37                                  | 886                  | 1,092                  | -207  | 123%  | 1,140 |
| 1990                                     | 360                         | 163                               | 392        | 22                                  | 936                  | 1,241                  | -304  | 133%  | 1,273 |
| 1991                                     | 468                         | 173                               | 502        | 13                                  | 1,155                | 1,328                  | -173  | 115%  | 1,363 |
| 1992                                     | 612                         | 180                               | 485        | 33                                  | 1,310                | 1,501                  | -191  | 115%  | 1,521 |
| 1993                                     | 666                         | 212                               | 558        | 43                                  | 1,479                | 1,587                  | -108  | 107%  | 1,615 |
| 1994                                     | 591                         | 242                               | 432        | 15                                  | 1,279                | 1,651                  | -372  | 129%  | 1,574 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |                                   |                                     |                      |                        |        |      |         |
|----------------------------------------|-----------------------------|--------------------------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|------|---------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |        |      |         |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   | NON-VESTED                        | TOTAL                               |                      |                        |        |      |         |
| -----                                  |                             |                          |                                   |                                     |                      |                        |        |      |         |
| 71 BARROW, CITY OF                     |                             |                          |                                   |                                     |                      |                        |        |      |         |
| 1987                                   | 15                          | 38                       | 71                                | 136                                 | 260                  | 413                    | -153   | 159% | 437     |
| 1988                                   | 0                           | 119                      | 121                               | 114                                 | 354                  | 451                    | -97    | 127% | 458     |
| 1989                                   | 6                           | 80                       | 230                               | 36                                  | 353                  | 596                    | -243   | 169% | 622     |
| 1990                                   | 105                         | 70                       | 189                               | 45                                  | 410                  | 699                    | -290   | 170% | 717     |
| 1991                                   | 90                          | 141                      | 335                               | 67                                  | 633                  | 900                    | -267   | 142% | 923     |
| 1992                                   | 219                         | 204                      | 357                               | 84                                  | 864                  | 1,116                  | -251   | 129% | 1,130   |
| 1993                                   | 270                         | 260                      | 385                               | 148                                 | 1,063                | 1,219                  | -156   | 115% | 1,241   |
| 1994                                   | 284                         | 251                      | 553                               | 137                                 | 1,224                | 1,299                  | -75    | 106% | 1,239   |
| 72 ST. PAUL, CITY OF                   |                             |                          |                                   |                                     |                      |                        |        |      |         |
| 1987                                   | 112                         | 79                       | 64                                | 185                                 | 440                  | 535                    | -95    | 122% | 566     |
| 1988                                   | 89                          | 172                      | 107                               | 268                                 | 636                  | 703                    | -67    | 111% | 714     |
| 1989                                   | 159                         | 175                      | 161                               | 149                                 | 644                  | 872                    | -228   | 135% | 910     |
| 1990                                   | 169                         | 151                      | 213                               | 103                                 | 637                  | 1,001                  | -363   | 157% | 1,027   |
| 1991                                   | 317                         | 142                      | 251                               | 55                                  | 766                  | 1,175                  | -409   | 153% | 1,205   |
| 1992                                   | 518                         | 160                      | 278                               | 124                                 | 1,081                | 1,428                  | -347   | 132% | 1,447   |
| 1993                                   | 499                         | 219                      | 391                               | 169                                 | 1,278                | 1,565                  | -287   | 122% | 1,593   |
| 1994                                   | 514                         | 303                      | 543                               | 242                                 | 1,602                | 1,751                  | -149   | 109% | 1,670   |
| 73 ANCHORAGE, MUNICIPALITY OF          |                             |                          |                                   |                                     |                      |                        |        |      |         |
| 1987                                   | 76,681                      | 22,733                   | 72,626                            | 14,521                              | 186,561              | 185,466                | 1,095  | 99%  | 196,384 |
| 1988                                   | 86,590                      | 30,762                   | 85,183                            | 10,981                              | 213,516              | 209,454                | 4,062  | 98%  | 212,991 |
| 1989                                   | 110,198                     | 31,882                   | 83,067                            | 8,371                               | 233,518              | 228,228                | 5,290  | 98%  | 238,387 |
| 1990                                   | 116,791                     | 35,455                   | 96,038                            | 6,462                               | 254,746              | 256,437                | -1,690 | 101% | 263,052 |
| 1991                                   | 138,146                     | 39,333                   | 114,496                           | 4,733                               | 296,709              | 278,624                | 18,085 | 94%  | 285,766 |
| 1992                                   | 158,170                     | 44,416                   | 124,894                           | 5,610                               | 333,091              | 318,627                | 14,464 | 96%  | 322,761 |
| 1993                                   | 170,550                     | 50,409                   | 140,258                           | 7,520                               | 368,738              | 368,392                | 346    | 100% | 375,048 |
| 1994                                   | 201,308                     | 54,830                   | 150,044                           | 6,650                               | 412,832              | 404,519                | 8,313  | 98%  | 385,833 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |        |            |       |                                   |                                     |                      |                        |
|----------------------------------------|-----------------------------|--------------------------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                | *****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 |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           |                          |        |            |       |                                   |                                     |                      |                        |
| 74                                     | KODIAK ISLAND BOROUGH       |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 620                         | 254                      | 626    | 428        | 1,928 | 2,222                             | -294                                | 115%                 | 2,352                  |
| 1988                                   | 906                         | 416                      | 863    | 495        | 2,680 | 2,896                             | -216                                | 108%                 | 2,944                  |
| 1989                                   | 1,518                       | 445                      | 1,038  | 327        | 3,329 | 3,468                             | -139                                | 104%                 | 3,622                  |
| 1990                                   | 1,941                       | 546                      | 1,182  | 219        | 3,889 | 4,227                             | -339                                | 109%                 | 4,337                  |
| 1991                                   | 2,410                       | 597                      | 1,463  | 185        | 4,655 | 4,583                             | 72                                  | 98%                  | 4,700                  |
| 1992                                   | 2,596                       | 719                      | 1,742  | 299        | 5,356 | 5,277                             | 79                                  | 99%                  | 5,345                  |
| 1993                                   | 2,862                       | 908                      | 2,088  | 462        | 6,319 | 6,240                             | 79                                  | 99%                  | 6,353                  |
| 1994                                   | 3,035                       | 1,091                    | 2,516  | 366        | 7,007 | 6,802                             | 206                                 | 97%                  | 6,488                  |
| 75                                     | NOME JOINT UTILITIES        |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 201                         | 56                       | 308    | 56         | 621   | 1,214                             | -593                                | 195%                 | 1,285                  |
| 1988                                   | 185                         | 195                      | 327    | 50         | 757   | 1,355                             | -598                                | 179%                 | 1,377                  |
| 1989                                   | 221                         | 191                      | 433    | 53         | 898   | 1,584                             | -686                                | 176%                 | 1,654                  |
| 1990                                   | 336                         | 185                      | 422    | 33         | 975   | 1,753                             | -778                                | 180%                 | 1,798                  |
| 1991                                   | 355                         | 262                      | 643    | 30         | 1,289 | 1,969                             | -680                                | 153%                 | 2,019                  |
| 1992                                   | 240                         | 317                      | 858    | 44         | 1,458 | 2,123                             | -665                                | 146%                 | 2,151                  |
| 1993                                   | 566                         | 303                      | 825    | 96         | 1,789 | 2,335                             | -546                                | 131%                 | 2,378                  |
| 1994                                   | 520                         | 388                      | 995    | 83         | 1,986 | 2,557                             | -571                                | 129%                 | 2,439                  |
| 76                                     | SAND POINT, CITY OF         |                          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   | 126                         | 50                       | 85     | 93         | 354   | 515                               | -161                                | 145%                 | 545                    |
| 1988                                   | 131                         | 83                       | 46     | 127        | 387   | 456                               | -69                                 | 118%                 | 463                    |
| 1989                                   | 231                         | 82                       | 53     | 142        | 508   | 476                               | 32                                  | 94%                  | 497                    |
| 1990                                   | 241                         | 125                      | 91     | 209        | 666   | 567                               | 99                                  | 85%                  | 581                    |
| 1991                                   | 255                         | 120                      | 204    | 121        | 701   | 626                               | 75                                  | 89%                  | 642                    |
| 1992                                   | 240                         | 121                      | 291    | 146        | 799   | 739                               | 60                                  | 92%                  | 749                    |
| 1993                                   | 264                         | 148                      | 381    | 185        | 977   | 908                               | 68                                  | 93%                  | 925                    |
| 1994                                   | 360                         | 124                      | 483    | 66         | 1,033 | 1,093                             | -60                                 | 106%                 | 1,043                  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |                          |                        |                            |               |                 |        |
|----------------------------------------|-----------------------------|--------|------------|--------------------------|------------------------|----------------------------|---------------|-----------------|--------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            | *****EMPLOYER FINANCED** |                        | NET ASSETS                 | UNFUNDED      | ASSETS          | MARKET |
| RETIREES & CONTRIBUTIONS               | WITH INT                    | VESTED | NON-VESTED | TOTAL                    | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |        |
| TERMINATED                             |                             |        |            |                          |                        |                            |               |                 |        |
| -----                                  |                             |        |            |                          |                        |                            |               |                 |        |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT   |                             |        |            |                          |                        |                            |               |                 |        |
| 1987                                   | 609                         | 181    | 470        | 790                      | 2,050                  | 1,174                      | 876           | 57%             | 1,243  |
| 1988                                   | 815                         | 311    | 1,133      | 728                      | 2,987                  | 1,572                      | 1,415         | 53%             | 1,598  |
| 1989                                   | 1,273                       | 383    | 1,395      | 528                      | 3,579                  | 2,203                      | 1,376         | 62%             | 2,301  |
| 1990                                   | 997                         | 481    | 1,791      | 490                      | 3,759                  | 2,789                      | 969           | 74%             | 2,861  |
| 1991                                   | 1,667                       | 592    | 2,085      | 426                      | 4,770                  | 3,518                      | 1,253         | 74%             | 3,608  |
| 1992                                   | 2,572                       | 693    | 2,312      | 571                      | 6,148                  | 4,866                      | 1,282         | 79%             | 4,929  |
| 1993                                   | 3,144                       | 785    | 2,350      | 686                      | 6,965                  | 6,107                      | 859           | 88%             | 6,217  |
| 1994                                   | 3,860                       | 956    | 3,036      | 321                      | 8,172                  | 7,078                      | 1,094         | 87%             | 6,751  |
| 78 DILLINGHAM, CITY OF                 |                             |        |            |                          |                        |                            |               |                 |        |
| 1987                                   | 223                         | 137    | 242        | 254                      | 856                    | 1,179                      | -323          | 138%            | 1,248  |
| 1988                                   | 258                         | 276    | 409        | 140                      | 1,083                  | 1,408                      | -325          | 130%            | 1,431  |
| 1989                                   | 295                         | 276    | 562        | 166                      | 1,299                  | 1,644                      | -344          | 127%            | 1,717  |
| 1990                                   | 198                         | 325    | 715        | 146                      | 1,383                  | 1,790                      | -407          | 129%            | 1,836  |
| 1991                                   | 379                         | 393    | 834        | 124                      | 1,731                  | 2,085                      | -355          | 120%            | 2,139  |
| 1992                                   | 466                         | 442    | 1,005      | 259                      | 2,173                  | 2,616                      | -444          | 120%            | 2,650  |
| 1993                                   | 674                         | 532    | 1,135      | 320                      | 2,660                  | 2,575                      | 85            | 97%             | 2,621  |
| 1994                                   | 776                         | 657    | 1,379      | 286                      | 3,097                  | 2,916                      | 181           | 94%             | 2,781  |
| 79 UNALASKA, CITY OF                   |                             |        |            |                          |                        |                            |               |                 |        |
| 1987                                   | 178                         | 316    | 683        | 250                      | 1,427                  | 2,781                      | -1,354        | 195%            | 2,944  |
| 1988                                   | 176                         | 481    | 698        | 449                      | 1,804                  | 3,197                      | -1,393        | 177%            | 3,250  |
| 1989                                   | 657                         | 488    | 823        | 472                      | 2,440                  | 4,029                      | -1,589        | 165%            | 4,208  |
| 1990                                   | 662                         | 607    | 1,116      | 400                      | 2,786                  | 4,614                      | -1,828        | 166%            | 4,733  |
| 1991                                   | 696                         | 842    | 1,697      | 297                      | 3,533                  | 5,141                      | -1,608        | 146%            | 5,272  |
| 1992                                   | 1,077                       | 1,154  | 2,110      | 577                      | 4,918                  | 6,132                      | -1,215        | 125%            | 6,212  |
| 1993                                   | 2,114                       | 1,286  | 2,389      | 633                      | 6,422                  | 7,193                      | -772          | 112%            | 7,323  |
| 1994                                   | 2,328                       | 1,744  | 2,678      | 702                      | 7,451                  | 7,765                      | -314          | 104%            | 7,406  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                      |                             |            |                       |        |        |                                |      |                                              |                               |                                 |
|----------------------------------------|----------------------|-----------------------------|------------|-----------------------|--------|--------|--------------------------------|------|----------------------------------------------|-------------------------------|---------------------------------|
| CURRENT<br>RETIREES &<br>TERMINATED    | CONTRIBS<br>WITH INT | *****CURRENT EMPLOYEES***** |            | **EMPLOYER FINANCED** |        | TOTAL  | NET ASSETS<br>AVAILABLE<br>FOR |      | UNFUNDED<br>PENSION<br>BENEFIT<br>OBLIGATION | ASSETS<br>AS PCT<br>OF<br>PBO | MARKET<br>VALUE<br>OF<br>ASSETS |
|                                        |                      | VESTED                      | NON-VESTED | BENEFITS              |        |        |                                |      |                                              |                               |                                 |
| 80 KENAI PENINSULA BOROUGH             |                      |                             |            |                       |        |        |                                |      |                                              |                               |                                 |
| 1987                                   | 3,435                | 1,195                       | 4,099      | 1,161                 | 9,890  | 9,771  | 119                            | 99%  | 10,346                                       |                               |                                 |
| 1988                                   | 6,132                | 1,899                       | 3,626      | 1,159                 | 12,816 | 11,895 | 921                            | 93%  | 12,095                                       |                               |                                 |
| 1989                                   | 6,562                | 2,279                       | 4,672      | 1,149                 | 14,662 | 13,672 | 989                            | 93%  | 14,280                                       |                               |                                 |
| 1990                                   | 7,255                | 2,804                       | 6,081      | 811                   | 16,952 | 16,086 | 866                            | 95%  | 16,501                                       |                               |                                 |
| 1991                                   | 8,681                | 3,235                       | 7,042      | 701                   | 19,659 | 17,882 | 1,776                          | 91%  | 18,341                                       |                               |                                 |
| 1992                                   | 9,446                | 3,790                       | 8,637      | 839                   | 22,711 | 21,313 | 1,398                          | 94%  | 21,589                                       |                               |                                 |
| 1993                                   | 10,764               | 4,344                       | 9,522      | 968                   | 25,599 | 25,143 | 456                            | 98%  | 25,598                                       |                               |                                 |
| 1994                                   | 12,899               | 4,932                       | 11,152     | 756                   | 29,739 | 28,373 | 1,366                          | 95%  | 27,062                                       |                               |                                 |
| 81 KETCHIKAN, CITY OF                  |                      |                             |            |                       |        |        |                                |      |                                              |                               |                                 |
| 1987                                   | 6,238                | 923                         | 3,382      | 855                   | 11,398 | 9,495  | 1,903                          | 83%  | 10,053                                       |                               |                                 |
| 1988                                   | 8,570                | 1,187                       | 3,634      | 781                   | 14,172 | 11,026 | 3,146                          | 78%  | 11,212                                       |                               |                                 |
| 1989                                   | 10,011               | 1,273                       | 3,732      | 867                   | 15,883 | 8,828  | 7,055                          | 56%  | 9,220                                        |                               |                                 |
| 1990                                   | 10,058               | 1,608                       | 4,569      | 811                   | 17,046 | 10,455 | 6,590                          | 61%  | 10,725                                       |                               |                                 |
| 1991                                   | 10,451               | 1,906                       | 5,823      | 618                   | 18,798 | 11,266 | 7,532                          | 60%  | 11,555                                       |                               |                                 |
| 1992                                   | 11,526               | 2,261                       | 6,535      | 813                   | 21,134 | 13,289 | 7,846                          | 63%  | 13,461                                       |                               |                                 |
| 1993                                   | 12,452               | 2,655                       | 7,316      | 1,040                 | 23,463 | 17,218 | 6,246                          | 73%  | 17,529                                       |                               |                                 |
| 1994                                   | 14,571               | 2,955                       | 8,200      | 1,002                 | 26,728 | 20,418 | 6,310                          | 76%  | 19,474                                       |                               |                                 |
| 82 SEWARD, CITY OF                     |                      |                             |            |                       |        |        |                                |      |                                              |                               |                                 |
| 1987                                   | 688                  | 396                         | 1,769      | 235                   | 3,088  | 3,671  | -583                           | 119% | 3,887                                        |                               |                                 |
| 1988                                   | 1,330                | 688                         | 2,004      | 276                   | 4,298  | 4,511  | -213                           | 105% | 4,587                                        |                               |                                 |
| 1989                                   | 1,401                | 749                         | 2,212      | 331                   | 4,693  | 5,238  | -545                           | 112% | 5,471                                        |                               |                                 |
| 1990                                   | 1,634                | 943                         | 2,517      | 361                   | 5,454  | 5,995  | -541                           | 110% | 6,150                                        |                               |                                 |
| 1991                                   | 2,115                | 1,046                       | 2,882      | 368                   | 6,410  | 6,652  | -242                           | 104% | 6,823                                        |                               |                                 |
| 1992                                   | 2,685                | 1,181                       | 3,333      | 371                   | 7,571  | 7,726  | -155                           | 102% | 7,826                                        |                               |                                 |
| 1993                                   | 3,222                | 1,204                       | 3,599      | 464                   | 8,489  | 8,988  | -499                           | 106% | 9,151                                        |                               |                                 |
| 1994                                   | 3,629                | 1,387                       | 4,070      | 419                   | 9,505  | 9,800  | -295                           | 103% | 9,347                                        |                               |                                 |



# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                             |            |                             |                                   |                                             |                      |                                               |       |
|----------------------------------------|-------------------|-----------------------------|------------|-----------------------------|-----------------------------------|---------------------------------------------|----------------------|-----------------------------------------------|-------|
| *****CURRENT*****                      |                   | *****CURRENT EMPLOYEES***** |            | *****EMPLOYER FINANCED***** |                                   | *****NET ASSETS AVAILABLE FOR BENEFITS***** |                      | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |       |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | VESTED                      | NON-VESTED | TOTAL                       | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION         | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS                        |       |
| 83 FORT YUKON, CITY OF                 |                   |                             |            |                             |                                   |                                             |                      |                                               |       |
| 1987                                   | 0                 | 16                          | 32         | 106                         | 154                               | 247                                         | -93                  | 160%                                          | 261   |
| 1988                                   | 0                 | 22                          | 33         | 97                          | 152                               | 287                                         | -135                 | 189%                                          | 291   |
| 1989                                   | 31                | 24                          | 126        | 69                          | 250                               | 352                                         | -102                 | 141%                                          | 367   |
| 1990                                   | 28                | 20                          | 136        | 66                          | 250                               | 391                                         | -141                 | 156%                                          | 401   |
| 1991                                   | 76                | 30                          | 150        | 88                          | 344                               | 454                                         | -110                 | 132%                                          | 465   |
| 1992                                   | 87                | 87                          | 210        | 44                          | 429                               | 596                                         | -167                 | 139%                                          | 604   |
| 1993                                   | 55                | 88                          | 213        | 60                          | 416                               | 630                                         | -214                 | 151%                                          | 642   |
| 1994                                   | 62                | 100                         | 238        | 82                          | 482                               | 685                                         | -203                 | 142%                                          | 653   |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT |                   |                             |            |                             |                                   |                                             |                      |                                               |       |
| 1987                                   | 363               | 80                          | 332        | 107                         | 882                               | 688                                         | 194                  | 78%                                           | 728   |
| 1988                                   | 448               | 97                          | 442        | 135                         | 1,122                             | 935                                         | 187                  | 83%                                           | 950   |
| 1989                                   | 667               | 112                         | 406        | 94                          | 1,279                             | 1,053                                       | 226                  | 82%                                           | 1,099 |
| 1990                                   | 723               | 139                         | 499        | 136                         | 1,498                             | 1,270                                       | 229                  | 85%                                           | 1,302 |
| 1991                                   | 676               | 161                         | 663        | 82                          | 1,583                             | 1,300                                       | 283                  | 82%                                           | 1,333 |
| 1992                                   | 943               | 194                         | 726        | 64                          | 1,927                             | 1,681                                       | 246                  | 87%                                           | 1,702 |
| 1993                                   | 888               | 240                         | 808        | 106                         | 2,043                             | 1,769                                       | 274                  | 87%                                           | 1,801 |
| 1994                                   | 866               | 273                         | 970        | 87                          | 2,196                             | 1,966                                       | 230                  | 90%                                           | 1,875 |
| 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 |
| 1994                                   | 1,148             | 253                         | 989        | 69                          | 2,458                             | 2,235                                       | 223                  | 91%                                           | 2,131 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |          |                       |            |                                   |                                     |                      |                        |        |
|----------------------------------------|-----------------------------|----------|-----------------------|------------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | CONTRIBS | **EMPLOYER FINANCED** | TOTAL      | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |        |
| RETIREES & TERMINATED                  |                             | WITH INT | VESTED                | NON-VESTED |                                   |                                     |                      |                        |        |
| -----                                  |                             |          |                       |            |                                   |                                     |                      |                        |        |
| 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  |
| 1994                                   | 452                         | 274      | 782                   | 134        | 1,642                             | 1,640                               | 2                    | 100%                   | 1,565  |
| 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  |
| 1994                                   | 2,049                       | 382      | 762                   | 138        | 3,332                             | 4,288                               | -956                 | 129%                   | 4,090  |
| 90 KENAI PENINSULA SCHOOL DISTRICT     |                             |          |                       |            |                                   |                                     |                      |                        |        |
| 1987                                   | 3,872                       | 1,083    | 5,069                 | 2,036      | 12,060                            | 9,111                               | 2,949                | 76%                    | 9,647  |
| 1988                                   | 5,271                       | 1,711    | 5,793                 | 2,102      | 14,877                            | 11,204                              | 3,673                | 75%                    | 11,393 |
| 1989                                   | 6,382                       | 1,969    | 6,872                 | 2,162      | 17,384                            | 13,391                              | 3,993                | 77%                    | 13,987 |
| 1990                                   | 5,970                       | 2,292    | 7,743                 | 1,889      | 17,893                            | 15,903                              | 1,990                | 89%                    | 16,313 |
| 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 |
| 1994                                   | 12,815                      | 4,200    | 13,037                | 1,907      | 31,959                            | 30,029                              | 1,931                | 94%                    | 28,641 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                         |                             |                      |       |                                   |                                     |                      |                        |
|----------------------------------------|-----------------------------|-------------------------|-----------------------------|----------------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****CONTRIBUTIONS***** | *****EMPLOYER FINANCED***** | *****NON-VESTED***** | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| RETIREES & TERMINATED                  | WITH INT                    | VESTED                  | NON-VESTED                  |                      |       |                                   |                                     |                      |                        |
| 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                  |
| 1994                                   | 786                         | 694                     | 2,018                       | 104                  | 3,602 | 3,484                             | 118                                 | 97%                  | 3,323                  |
| 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                  |
| 1994                                   | 806                         | 235                     | 684                         | 133                  | 1,858 | 2,149                             | -291                                | 116%                 | 2,049                  |
| 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                    |
| 1994                                   | 638                         | 71                      | 187                         | 56                   | 952   | 922                               | 30                                  | 97%                  | 880                    |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |        |            |       |                                   |                                     |                      |                        |
|----------------------------------------|----------|----------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| *****CURRENT EMPLOYEES*****            |          |          |        |            |       |                                   |                                     |                      |                        |
| CURRENT                                | 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 |
| TERMINATED                             |          |          |        |            |       |                                   |                                     |                      |                        |
| 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                    |
| 1994                                   | 43       | 114      | 298    | 55         | 509   | 475                               | 34                                  | 93%                  | 453                    |
| 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                    |
| 1994                                   | 82       | 106      | 483    | 3          | 674   | 832                               | -158                                | 123%                 | 793                    |
| AO 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                    |
| 1994                                   | 138      | 0        | 179    | 50         | 368   | 368                               | 0                                   | 100%                 | 351                    |

# 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 (\$1000 OMITTED)  
AS OF JUNE 30, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |                                   |     |                                     |                      |                        |     |
|----------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-----|-------------------------------------|----------------------|------------------------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** |            | NET ASSETS AVAILABLE FOR BENEFITS |     | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   | NON-VESTED | TOTAL                             |     |                                     |                      |                        |     |
| -----                                  |                             |                          |            |                                   |     |                                     |                      |                        |     |
| A1 SAXMAN, CITY OF                     |                             |                          |            |                                   |     |                                     |                      |                        |     |
| 1987                                   | 54                          | 1                        | 3          | 0                                 | 58  | 0                                   | 0%                   | 0                      | 0   |
| 1988                                   | 27                          | 3                        | 38         | 34                                | 102 | 78                                  | 76%                  | 79                     | 79  |
| 1989                                   | 54                          | 0                        | 38         | 41                                | 134 | 90                                  | 67%                  | 94                     | 94  |
| 1990                                   | 47                          | 4                        | 44         | 77                                | 173 | 113                                 | 65%                  | 116                    | 116 |
| 1991                                   | 49                          | 6                        | 93         | 64                                | 213 | 131                                 | 62%                  | 135                    | 135 |
| 1992                                   | 60                          | 10                       | 152        | 40                                | 262 | 156                                 | 60%                  | 158                    | 158 |
| 1993                                   | 61                          | 12                       | 140        | 58                                | 270 | 172                                 | 64%                  | 175                    | 175 |
| 1994                                   | 64                          | 19                       | 181        | 50                                | 313 | 213                                 | 68%                  | 203                    | 203 |
| A2 HOONAH, CITY OF                     |                             |                          |            |                                   |     |                                     |                      |                        |     |
| 1987                                   | 0                           | 43                       | 7          | 147                               | 197 | 264                                 | 134%                 | 279                    | 279 |
| 1988                                   | 0                           | 111                      | 0          | 224                               | 335 | 404                                 | 121%                 | 410                    | 410 |
| 1989                                   | 0                           | 94                       | 196        | 94                                | 384 | 541                                 | 141%                 | 565                    | 565 |
| 1990                                   | 114                         | 56                       | 186        | 90                                | 446 | 637                                 | 143%                 | 654                    | 654 |
| 1991                                   | 259                         | 57                       | 103        | 83                                | 502 | 731                                 | 146%                 | 750                    | 750 |
| 1992                                   | 175                         | 74                       | 123        | 122                               | 493 | 827                                 | 168%                 | 838                    | 838 |
| 1993                                   | 178                         | 89                       | 291        | 10                                | 569 | 931                                 | 164%                 | 948                    | 948 |
| 1994                                   | 197                         | 112                      | 300        | 32                                | 642 | 1,019                               | 159%                 | 972                    | 972 |
| A3 PELICAN, CITY OF                    |                             |                          |            |                                   |     |                                     |                      |                        |     |
| 1987                                   | 0                           | 15                       | 0          | 45                                | 60  | 41                                  | 68%                  | 43                     | 43  |
| 1988                                   | 0                           | 18                       | 0          | 77                                | 95  | 60                                  | 63%                  | 61                     | 61  |
| 1989                                   | 0                           | 19                       | 0          | 64                                | 83  | 89                                  | 107%                 | 92                     | 92  |
| 1990                                   | 82                          | 17                       | 2          | 11                                | 112 | 119                                 | 106%                 | 122                    | 122 |
| 1991                                   | 79                          | 24                       | 11         | 33                                | 147 | 165                                 | 112%                 | 169                    | 169 |
| 1992                                   | 96                          | 29                       | 14         | 15                                | 154 | 212                                 | 138%                 | 215                    | 215 |
| 1993                                   | 108                         | 36                       | 36         | 72                                | 252 | 262                                 | 104%                 | 267                    | 267 |
| 1994                                   | 121                         | 54                       | 98         | 60                                | 333 | 318                                 | 95%                  | 303                    | 303 |

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

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# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |       |     |       |     |       |       |       |      |       |  |  |  | *****CURRENT EMPLOYEES***** |  | *****RETIREES & TERMINATED***** |  | *****CONTRIBUTIONS***** |  | *****EMPLOYER FINANCED*****       |  | *****NET ASSETS AVAILABLE FOR BENEFITS***** |  | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |  | *****ASSETS AS PCT OF PBO***** |  | *****MARKET VALUE OF ASSETS***** |  |
|----------------------------------------|-------|-----|-------|-----|-------|-------|-------|------|-------|--|--|--|-----------------------------|--|---------------------------------|--|-------------------------|--|-----------------------------------|--|---------------------------------------------|--|-----------------------------------------------|--|--------------------------------|--|----------------------------------|--|
| CURRENT                                |       |     |       |     |       |       |       |      |       |  |  |  | VESTED                      |  | NON-VESTED                      |  | TOTAL                   |  | NET ASSETS AVAILABLE FOR BENEFITS |  | UNFUNDED PENSION BENEFIT OBLIGATION         |  | ASSETS AS PCT OF PBO                          |  | MARKET VALUE OF ASSETS         |  |                                  |  |
| UNALASKA CITY SCHOOL DISTRICT          |       |     |       |     |       |       |       |      |       |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1987                                   | 1     | 17  | 0     | 39  | 57    | 98    | -41   | 172% | 103   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1988                                   | 0     | 22  | 0     | 63  | 85    | 128   | -43   | 151% | 130   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1989                                   | 1     | 33  | 0     | 101 | 135   | 178   | -42   | 132% | 185   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1990                                   | 1     | 36  | 83    | 24  | 144   | 219   | -75   | 152% | 224   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1991                                   | 200   | 31  | 31    | 34  | 296   | 345   | -49   | 117% | 354   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1992                                   | 198   | 33  | 38    | 37  | 305   | 381   | -75   | 125% | 386   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1993                                   | 195   | 53  | 85    | 48  | 382   | 452   | -70   | 118% | 460   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 200   | 88  | 95    | 75  | 459   | 530   | -71   | 115% | 506   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| KASHUNAMIUT SCHOOL DISTRICT            |       |     |       |     |       |       |       |      |       |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1987                                   | 0     | 0   | 30    | 69  | 99    | 108   | -9    | 109% | 114   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1988                                   | 0     | 59  | 11    | 169 | 239   | 195   | 44    | 82%  | 198   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1989                                   | 4     | 73  | 13    | 185 | 275   | 300   | -24   | 109% | 313   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1990                                   | 6     | 96  | 17    | 264 | 384   | 395   | -12   | 103% | 405   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1991                                   | 82    | 108 | 237   | 53  | 480   | 491   | -11   | 102% | 504   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1992                                   | 109   | 132 | 260   | 84  | 584   | 640   | -56   | 110% | 649   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1993                                   | 92    | 166 | 300   | 134 | 692   | 760   | -68   | 110% | 774   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 270   | 160 | 220   | 160 | 810   | 905   | -95   | 112% | 863   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| SEWARD GENERAL HOSPITAL                |       |     |       |     |       |       |       |      |       |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1987                                   | 142   | 61  | 930   | 261 | 1,394 | 369   | 1,025 | 26%  | 390   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1988                                   | 1,077 | 103 | 698   | 201 | 2,079 | 1,718 | 361   | 83%  | 1,747 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1989                                   | 1,051 | 170 | 918   | 134 | 2,274 | 881   | 1,392 | 39%  | 920   |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1990                                   | 1,061 | 230 | 1,109 | 77  | 2,478 | 1,139 | 1,339 | 46%  | 1,168 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1991                                   | 1,909 | 193 | 687   | 126 | 2,914 | 1,419 | 1,496 | 49%  | 1,455 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1992                                   | 2,171 | 249 | 818   | 155 | 3,393 | 1,674 | 1,719 | 49%  | 1,696 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1993                                   | 2,242 | 363 | 1,272 | 181 | 4,057 | 2,258 | 1,799 | 56%  | 2,299 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 2,773 | 393 | 1,185 | 141 | 4,492 | 2,631 | 1,861 | 59%  | 2,510 |  |  |  |                             |  |                                 |  |                         |  |                                   |  |                                             |  |                                               |  |                                |  |                                  |  |



# 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*****                      |                       |                   |        | *****EMPLOYER FINANCED** |       | *****NON-VESTED*****              |                                     | *****TOTAL*****      |                        |
| CURRENT                                | RETIREES & TERMINATED | CONTRIBS WITH INT | VESTED | NON-VESTED               | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| B0 WAINWRIGHT, CITY OF                 |                       |                   |        |                          |       |                                   |                                     |                      |                        |
| 1987                                   | 0                     | 3                 | 18     | 29                       | 50    | 36                                | 14                                  | 72%                  | 38                     |
| 1988                                   | 0                     | 43                | 12     | 82                       | 137   | 56                                | 81                                  | 41%                  | 56                     |
| 1989                                   | 0                     | 30                | 90     | 43                       | 164   | 89                                | 75                                  | 54%                  | 92                     |
| 1990                                   | 0                     | 37                | 127    | 44                       | 208   | 107                               | 102                                 | 51%                  | 109                    |
| 1991                                   | 0                     | 84                | 141    | 66                       | 291   | 181                               | 110                                 | 62%                  | 185                    |
| 1992                                   | 102                   | 26                | 84     | 0                        | 212   | 126                               | 86                                  | 59%                  | 128                    |
| 1993                                   | 100                   | 0                 | 129    | 0                        | 229   | 142                               | 87                                  | 62%                  | 144                    |
| 1994                                   | 101                   | 0                 | 130    | 11                       | 241   | 142                               | 99                                  | 59%                  | 135                    |
| B1 ST. MARY'S, CITY OF                 |                       |                   |        |                          |       |                                   |                                     |                      |                        |
| 1987                                   | 0                     | 8                 | 91     | 26                       | 125   | 41                                | 84                                  | 33%                  | 43                     |
| 1988                                   | 0                     | 15                | 64     | 49                       | 128   | 85                                | 43                                  | 66%                  | 86                     |
| 1989                                   | 3                     | 16                | 96     | 15                       | 130   | 118                               | 12                                  | 91%                  | 123                    |
| 1990                                   | 103                   | 50                | 21     | 26                       | 200   | 232                               | -32                                 | 116%                 | 238                    |
| 1991                                   | 83                    | 64                | 33     | 40                       | 220   | 255                               | -35                                 | 116%                 | 262                    |
| 1992                                   | 134                   | 30                | 54     | 36                       | 255   | 342                               | -88                                 | 134%                 | 347                    |
| 1993                                   | 188                   | 40                | 63     | 67                       | 359   | 401                               | -42                                 | 112%                 | 408                    |
| 1994                                   | 178                   | 51                | 98     | 56                       | 384   | 439                               | -55                                 | 114%                 | 418                    |
| B2 HOMER, CITY OF                      |                       |                   |        |                          |       |                                   |                                     |                      |                        |
| 1987                                   | 184                   | 115               | 1,469  | 318                      | 2,086 | 1,973                             | 113                                 | 95%                  | 2,089                  |
| 1988                                   | 127                   | 414               | 2,340  | 445                      | 3,326 | 2,607                             | 719                                 | 78%                  | 2,651                  |
| 1989                                   | 529                   | 468               | 2,599  | 395                      | 3,991 | 3,620                             | 371                                 | 91%                  | 3,781                  |
| 1990                                   | 914                   | 608               | 3,165  | 194                      | 4,882 | 4,662                             | 219                                 | 95%                  | 4,782                  |
| 1991                                   | 2,022                 | 714               | 3,102  | 165                      | 6,003 | 5,754                             | 249                                 | 96%                  | 5,902                  |
| 1992                                   | 2,446                 | 842               | 3,381  | 264                      | 6,934 | 7,173                             | -239                                | 103%                 | 7,266                  |
| 1993                                   | 2,703                 | 1,065             | 4,148  | 233                      | 8,148 | 8,398                             | -250                                | 103%                 | 8,550                  |
| 1994                                   | 3,102                 | 1,291             | 4,758  | 213                      | 9,365 | 9,409                             | -44                                 | 100%                 | 8,974                  |

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

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| *****PROJECTED BENEFIT OBLIGATION***** |     |         |                        |     |             |                 |       |      |     |  |  |  |  | *****CURRENT EMPLOYEES***** |  | *****EMPLOYER FINANCED** |  | *****NET ASSETS AVAILABLE FOR BENEFITS***** |  | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |  | *****ASSETS AS PCT OF PBO***** |  | *****MARKET VALUE OF ASSETS***** |  |
|----------------------------------------|-----|---------|------------------------|-----|-------------|-----------------|-------|------|-----|--|--|--|--|-----------------------------|--|--------------------------|--|---------------------------------------------|--|-----------------------------------------------|--|--------------------------------|--|----------------------------------|--|
|                                        |     | CURRENT | *****CONTRIBS WITH INT |     | *****VESTED | *****NON-VESTED | TOTAL |      |     |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| B3 RUBY, CITY OF                       |     |         |                        |     |             |                 |       |      |     |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1987                                   | 0   | 5       | 83                     | 6   | 94          | 22              | 72    | 23%  | 23  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1988                                   | 0   | 13      | 103                    | 17  | 133         | 42              | 91    | 32%  | 42  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1989                                   | 0   | 19      | 113                    | 21  | 153         | 67              | 86    | 44%  | 69  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1990                                   | 7   | 10      | 0                      | 34  | 51          | 79              | -29   | 155% | 81  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1991                                   | 0   | 12      | 37                     | 4   | 53          | 83              | -30   | 157% | 85  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1992                                   | 0   | 13      | 43                     | 5   | 61          | 99              | -37   | 162% | 100 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1993                                   | 0   | 16      | 41                     | 6   | 63          | 107             | -45   | 170% | 109 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 0   | 18      | 38                     | 5   | 62          | 117             | -55   | 189% | 111 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| B4 EMMONAK (TERMINATED)                |     |         |                        |     |             |                 |       |      |     |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 72  | 0       | 2                      | 2   | 76          | 215             | -140  | 283% | 205 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| B5 SPECIAL EDUCATION SERVICE AGENCY    |     |         |                        |     |             |                 |       |      |     |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1987                                   | 0   | 3       | 0                      | 11  | 14          | 13              | 1     | 93%  | 13  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1988                                   | 0   | 15      | 0                      | 34  | 49          | 40              | 9     | 82%  | 40  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1989                                   | 0   | 26      | 0                      | 62  | 88          | 91              | -2    | 103% | 95  |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1990                                   | 2   | 37      | 0                      | 89  | 127         | 139             | -12   | 109% | 142 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1991                                   | 9   | 61      | 43                     | 73  | 185         | 224             | -40   | 121% | 230 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1992                                   | 9   | 84      | 135                    | 12  | 240         | 318             | -78   | 133% | 322 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1993                                   | 14  | 120     | 181                    | 31  | 346         | 405             | -59   | 117% | 412 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1994                                   | 10  | 139     | 203                    | 33  | 385         | 471             | -85   | 122% | 449 |  |  |  |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |

# 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*****            |                      |        |            |        |                                            |                                              |                               |                                 |  |
| CURRENT<br>RETIREES &<br>TERMINATED    | CONTRIBS<br>WITH INT | VESTED | NON-VESTED | TOTAL  | NET ASSETS<br>AVAILABLE<br>FOR<br>BENEFITS | UNFUNDED<br>PENSION<br>BENEFIT<br>OBLIGATION | ASSETS<br>AS PCT<br>OF<br>PBO | MARKET<br>VALUE<br>OF<br>ASSETS |  |
| -----                                  |                      |        |            |        |                                            |                                              |                               |                                 |  |
| B6 BARTLETT MEMORIAL HOSPITAL          | 2                    | 365    | 199        | 586    | 2,006                                      | -1,420                                       | 342%                          | 2,124                           |  |
| 1987                                   | 20                   |        |            |        |                                            |                                              |                               |                                 |  |
| 1988                                   | 319                  | 534    | 428        | 2,832  | 2,356                                      | 476                                          | 83%                           | 2,395                           |  |
| 1989                                   | 481                  | 973    | 539        | 3,624  | 3,858                                      | -235                                         | 106%                          | 4,029                           |  |
| 1990                                   | 677                  | 1,425  | 681        | 4,757  | 4,947                                      | -190                                         | 104%                          | 5,075                           |  |
| 1991                                   | 1,046                | 2,916  | 731        | 7,053  | 6,662                                      | 391                                          | 94%                           | 6,832                           |  |
| 1992                                   | 1,421                | 2,759  | 896        | 8,721  | 8,597                                      | 124                                          | 99%                           | 8,709                           |  |
| 1993                                   | 1,821                | 3,252  | 1,076      | 10,893 | 10,408                                     | 485                                          | 96%                           | 10,596                          |  |
| 1994                                   | 2,462                | 5,595  | 970        | 12,907 | 12,611                                     | 296                                          | 98%                           | 12,028                          |  |
| -----                                  |                      |        |            |        |                                            |                                              |                               |                                 |  |
| B7 NORTHWEST ARTIC BOROUGH             | 3                    | 7      | 13         | 23     | 65                                         | -42                                          | 283%                          | 68                              |  |
| 1987                                   | 0                    |        |            |        |                                            |                                              |                               |                                 |  |
| 1988                                   | 7                    | 19     | 9          | 117    | 128                                        | -11                                          | 109%                          | 130                             |  |
| 1989                                   | 19                   | 38     | 34         | 133    | 201                                        | -68                                          | 151%                          | 209                             |  |
| 1990                                   | 94                   | 20     | 67         | 237    | 310                                        | -73                                          | 131%                          | 318                             |  |
| 1991                                   | 85                   | 67     | 79         | 327    | 413                                        | -87                                          | 126%                          | 424                             |  |
| 1992                                   | 114                  | 90     | 117        | 414    | 510                                        | -96                                          | 123%                          | 517                             |  |
| 1993                                   | 92                   | 147    | 158        | 536    | 631                                        | -95                                          | 118%                          | 642                             |  |
| 1994                                   | 83                   | 303    | 93         | 665    | 735                                        | -70                                          | 111%                          | 701                             |  |
| -----                                  |                      |        |            |        |                                            |                                              |                               |                                 |  |
| B8 ST. MARY'S SCHOOL DISTRICT          | 17                   | 4      | 41         | 62     | 119                                        | -57                                          | 192%                          | 126                             |  |
| 1987                                   | 0                    |        |            |        |                                            |                                              |                               |                                 |  |
| 1988                                   | 51                   | 7      | 116        | 240    | 334                                        | -94                                          | 139%                          | 339                             |  |
| 1989                                   | 160                  | 206    | 162        | 603    | 648                                        | -44                                          | 107%                          | 676                             |  |
| 1990                                   | 193                  | 370    | 185        | 843    | 870                                        | -27                                          | 103%                          | 892                             |  |
| 1991                                   | 312                  | 448    | 104        | 979    | 1,062                                      | -84                                          | 108%                          | 1,090                           |  |
| 1992                                   | 367                  | 545    | 145        | 1,202  | 1,324                                      | -122                                         | 110%                          | 1,341                           |  |
| 1993                                   | 461                  | 654    | 44         | 1,322  | 1,583                                      | -261                                         | 120%                          | 1,612                           |  |
| 1994                                   | 940                  | 381    | 29         | 1,455  | 1,681                                      | -226                                         | 116%                          | 1,603                           |  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****  |                             |        |            |       |                                   |                                     |                      |           |              |  |
|-----------------------------------------|-----------------------------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|-----------|--------------|--|
| CURRENT                                 | *****CURRENT EMPLOYEES***** |        |            |       | *****EMPLOYER FINANCED**          |                                     | *****NON-VESTED      |           | *****TOTAL   |  |
| RETIREES & TERMINATED                   | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | ASSETS OF | MARKET VALUE |  |
| -----                                   |                             |        |            |       |                                   |                                     |                      |           |              |  |
| B9 SELAWIK CITY COUNCIL                 |                             |        |            |       |                                   |                                     |                      |           |              |  |
| 1987                                    | 0                           | 1      | 0          | 1     | 2                                 | 2                                   | 0                    | 100%      | 2            |  |
| 1988                                    | 0                           | 2      | 0          | 4     | 6                                 | 148                                 | -142                 | 2467%     | 150          |  |
| 1989                                    | 0                           | 3      | 0          | 14    | 17                                | 19                                  | -1                   | 112%      | 19           |  |
| 1990                                    | 0                           | 5      | 0          | 21    | 26                                | 2                                   | 24                   | 8%        | 2            |  |
| 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           |  |
| 1994                                    | 50                          | 1      | 0          | 2     | 53                                | 61                                  | -8                   | 115%      | 58           |  |
| BB BRISTOL BAY HOUSING AUTHORITY        |                             |        |            |       |                                   |                                     |                      |           |              |  |
| 1987                                    | 0                           | 3      | 2          | 29    | 34                                | 14                                  | 20                   | 41%       | 14           |  |
| 1988                                    | 0                           | 22     | 12         | 70    | 104                               | 75                                  | 29                   | 72%       | 76           |  |
| 1989                                    | 8                           | 30     | 16         | 61    | 114                               | 139                                 | -25                  | 122%      | 145          |  |
| 1990                                    | 38                          | 25     | 0          | 62    | 125                               | 177                                 | -52                  | 142%      | 181          |  |
| 1991                                    | 45                          | 28     | 41         | 13    | 127                               | 227                                 | -100                 | 179%      | 233          |  |
| 1992                                    | 48                          | 25     | 8          | 17    | 98                                | 279                                 | -181                 | 285%      | 282          |  |
| 1993                                    | 51                          | 24     | 5          | 17    | 97                                | 311                                 | -213                 | 321%      | 316          |  |
| 1994                                    | 54                          | 40     | 24         | 26    | 145                               | 351                                 | -206                 | 242%      | 335          |  |
| BC COPPER RIVER BASIN HOUSING AUTHORITY |                             |        |            |       |                                   |                                     |                      |           |              |  |
| 1987                                    | 0                           | 0      | 34         | 0     | 34                                | 0                                   | 0                    | 0%        | 0            |  |
| 1988                                    | 21                          | 19     | 7          | 15    | 62                                | 28                                  | 34                   | 45%       | 28           |  |
| 1989                                    | 47                          | 10     | 23         | 12    | 92                                | 63                                  | 28                   | 68%       | 65           |  |
| 1990                                    | 42                          | 17     | 20         | 15    | 93                                | 147                                 | -53                  | 158%      | 151          |  |
| 1991                                    | 36                          | 30     | 40         | 31    | 137                               | 110                                 | 27                   | 80%       | 113          |  |
| 1992                                    | 42                          | 45     | 46         | 61    | 195                               | 160                                 | 34                   | 82%       | 162          |  |
| 1993                                    | 51                          | 60     | 88         | 64    | 262                               | 202                                 | 60                   | 77%       | 205          |  |
| 1994                                    | 120                         | 29     | 40         | 23    | 211                               | 226                                 | -14                  | 107%      | 215          |  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                             |            |                          |            |                 |                                   |                                     |                                   |                                     |                      |                        |
|----------------------------------------|-------------------|-----------------------------|------------|--------------------------|------------|-----------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                |                   | *****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 |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | VESTED                      | NON-VESTED | VESTED                   | NON-VESTED | TOTAL           | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO              | MARKET VALUE OF ASSETS              | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| -----                                  |                   |                             |            |                          |            |                 |                                   |                                     |                                   |                                     |                      |                        |
| SKAGWAY CITY SCHOOL DISTRICT           |                   |                             |            |                          |            |                 |                                   |                                     |                                   |                                     |                      |                        |
| 1987                                   | 0                 | 0                           | 0          | 0                        | 0          | 0               | 0                                 | 0                                   | 0                                 | 0                                   | 0%                   | 0                      |
| 1988                                   | 0                 | 6                           | 125        | 14                       | 145        | 145             | 24                                | 121                                 | 17%                               | 24                                  | 17%                  | 24                     |
| 1989                                   | 1                 | 13                          | 171        | 29                       | 213        | 213             | 66                                | 147                                 | 31%                               | 68                                  | 31%                  | 68                     |
| 1990                                   | 0                 | 27                          | 203        | 51                       | 281        | 281             | 122                               | 160                                 | 43%                               | 125                                 | 43%                  | 125                    |
| 1991                                   | 0                 | 39                          | 317        | 9                        | 365        | 365             | 182                               | 183                                 | 50%                               | 187                                 | 50%                  | 187                    |
| 1992                                   | 1                 | 35                          | 508        | 11                       | 555        | 555             | 234                               | 322                                 | 42%                               | 237                                 | 42%                  | 237                    |
| 1993                                   | 2                 | 48                          | 384        | 32                       | 466        | 466             | 305                               | 160                                 | 65%                               | 311                                 | 65%                  | 311                    |
| 1994                                   | 1                 | 59                          | 428        | 46                       | 535        | 535             | 372                               | 162                                 | 70%                               | 355                                 | 70%                  | 355                    |
| HOOPER BAY, CITY OF                    |                   |                             |            |                          |            |                 |                                   |                                     |                                   |                                     |                      |                        |
| 1987                                   | 0                 | 3                           | 0          | 21                       | 24         | 24              | 12                                | 12                                  | 50%                               | 12                                  | 50%                  | 12                     |
| 1988                                   | 0                 | 11                          | 0          | 31                       | 42         | 42              | 38                                | 4                                   | 90%                               | 39                                  | 90%                  | 39                     |
| 1989                                   | 0                 | 17                          | 0          | 41                       | 58         | 58              | 52                                | 6                                   | 90%                               | 53                                  | 90%                  | 53                     |
| 1990                                   | 0                 | 13                          | 0          | 42                       | 55         | 55              | 48                                | 7                                   | 87%                               | 50                                  | 87%                  | 50                     |
| 1991                                   | 0                 | 10                          | 0          | 60                       | 70         | 70              | 50                                | 21                                  | 71%                               | 50                                  | 71%                  | 50                     |
| 1992                                   | 0                 | 8                           | 0          | 72                       | 80         | 80              | 49                                | 31                                  | 61%                               | 49                                  | 61%                  | 49                     |
| 1993                                   | 0                 | 10                          | 40         | 0                        | 49         | 49              | 58                                | -8                                  | 118%                              | 55                                  | 118%                 | 55                     |
| 1994                                   | 0                 | 10                          | 40         | 0                        | 49         | 49              | 58                                | -8                                  | 118%                              | 55                                  | 118%                 | 55                     |
| KLAWOCK, CITY OF                       |                   |                             |            |                          |            |                 |                                   |                                     |                                   |                                     |                      |                        |
| 1987                                   | 0                 | 6                           | 117        | 69                       | 192        | 192             | 28                                | 164                                 | 15%                               | 28                                  | 15%                  | 28                     |
| 1988                                   | 0                 | 17                          | 289        | 0                        | 307        | 307             | 85                                | 222                                 | 28%                               | 88                                  | 28%                  | 88                     |
| 1989                                   | 0                 | 33                          | 336        | 3                        | 371        | 371             | 163                               | 208                                 | 44%                               | 167                                 | 44%                  | 167                    |
| 1990                                   | 0                 | 36                          | 334        | 11                       | 381        | 381             | 218                               | 163                                 | 57%                               | 224                                 | 57%                  | 224                    |
| 1991                                   | 0                 | 50                          | 419        | 31                       | 500        | 500             | 309                               | 191                                 | 62%                               | 313                                 | 62%                  | 313                    |
| 1992                                   | 1                 | 42                          | 469        | 36                       | 548        | 548             | 385                               | 163                                 | 70%                               | 392                                 | 70%                  | 392                    |
| 1993                                   | 1                 | 68                          | 417        | 37                       | 524        | 524             | 541                               | -18                                 | 103%                              | 516                                 | 103%                 | 516                    |
| 1994                                   | 1                 | 68                          | 417        | 37                       | 524        | 524             | 541                               | -18                                 | 103%                              | 516                                 | 103%                 | 516                    |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1994

| *****PROJECTED BENEFIT OBLIGATION***** | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | TOTAL      | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
|----------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT RETIREES & TERMINATED          | CONTRIBS WITH INT           | **VESTED                 | NON-VESTED |                                   |                                     |                      |                        |
| PETERSBURG PUBLIC SCHOOLS              |                             |                          |            |                                   |                                     |                      |                        |
| 1987                                   | 0                           | 82                       | 12         | 19                                | 113                                 | 125                  | 0                      |
| 1988                                   | 8                           | 99                       | 40         | 39                                | 187                                 | 262                  | 127                    |
| 1989                                   | 9                           | 106                      | 54         | 56                                | 225                                 | 354                  | 273                    |
| 1990                                   | 31                          | 112                      | 91         | 84                                | 318                                 | 412                  | 363                    |
| 1991                                   | 28                          | 136                      | 138        | 115                               | 416                                 | 591                  | 423                    |
| 1992                                   | 67                          | 171                      | 179        | 182                               | 598                                 | 754                  | 599                    |
| 1993                                   | 76                          | 212                      | 292        | 147                               | 726                                 | 930                  | 768                    |
| 1994                                   |                             |                          |            |                                   |                                     |                      | 887                    |

C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA

| Year | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|------|------|------|------|------|------|------|------|------|
| 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 15   | 16   | 22   | 11   | 15   | 19   | 23   | 20   | 21   |
| 38   | 43   | 44   | 52   | 77   | 88   | 90   | 96   | 110  |
| 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| 54   | 65   | 83   | 98   | 96   | 110  | 90   | 76   | 90   |
| 39   | 58   | 67   | 83   | 76   | 90   | 21   | 20   | 21   |
| 15   | 8    | 16   | 15   | 20   | 21   | 82%  | 79%  | 82%  |
| 72%  | 89%  | 81%  | 85%  | 79%  | 82%  | 86   | 77   | 86   |
| 40   | 59   | 68   | 84   | 77   | 86   |      |      |      |

C5 ALEUTIANS EAST BOROUGH

| Year | 0   | 41  | 6   | 5   | 53  | 73  | -20 | 138% | 0   |
|------|-----|-----|-----|-----|-----|-----|-----|------|-----|
| 1987 |     |     |     |     |     |     |     |      | 0   |
| 1988 |     |     |     |     |     |     |     |      | 0   |
| 1989 | 0   | 41  | 6   | 5   | 53  | 73  | -20 | 138% | 76  |
| 1990 | 13  | 27  | 10  | 11  | 62  | 81  | -20 | 131% | 84  |
| 1991 | 12  | 57  | 42  | 28  | 139 | 123 | 16  | 88%  | 126 |
| 1992 | 63  | 104 | 34  | 67  | 268 | 276 | -8  | 103% | 279 |
| 1993 | 82  | 177 | 80  | 100 | 440 | 425 | 15  | 97%  | 433 |
| 1994 | 154 | 124 | 125 | 47  | 450 | 466 | -16 | 104% | 444 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                        |                          |            |       |                                   |                                     |                      |                        |
|----------------------------------------|-----------------------------|------------------------|--------------------------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                | *****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 |
| RETIREES & TERMINATED                  |                             |                        |                          |            |       |                                   |                                     |                      |                        |
| C6 KIVALINA, CITY OF                   |                             |                        |                          |            |       |                                   |                                     |                      |                        |
| 1987                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1988                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1989                                   | 0                           | 2                      |                          | 0          | 2     | 4                                 | 6                                   | -2                   | 150%                   |
| 1990                                   | 0                           | 4                      |                          | 0          | 6     | 9                                 | 12                                  | -3                   | 133%                   |
| 1991                                   | 0                           | 7                      |                          | 0          | 9     | 16                                | 23                                  | -7                   | 144%                   |
| 1992                                   | 0                           | 10                     |                          | 0          | 12    | 22                                | 32                                  | -10                  | 145%                   |
| 1993                                   | 0                           | 12                     |                          | 19         | 0     | 31                                | 39                                  | -8                   | 126%                   |
| 1994                                   | 0                           | 14                     |                          | 8          | 0     | 22                                | 44                                  | -22                  | 200%                   |
| C7 BERING STRAITS CRSA                 |                             |                        |                          |            |       |                                   |                                     |                      |                        |
| 1987                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1988                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1989                                   | 0                           | 11                     |                          | 4          | 0     | 14                                | 30                                  | -16                  | 214%                   |
| 1990                                   | 6                           | 10                     |                          | 2          | 0     | 19                                | 54                                  | -36                  | 284%                   |
| 1991                                   | 6                           | 14                     |                          | 9          | 0     | 28                                | 63                                  | -35                  | 225%                   |
| 1992                                   | 7                           | 18                     |                          | 28         | 0     | 53                                | 77                                  | -23                  | 145%                   |
| 1993                                   | 8                           | 23                     |                          | 42         | 0     | 74                                | 78                                  | -4                   | 105%                   |
| 1994                                   | 25                          | 29                     |                          | 57         | 0     | 111                               | 82                                  | 29                   | 74%                    |
| C8 SHISHMAREF, CITY OF                 |                             |                        |                          |            |       |                                   |                                     |                      |                        |
| 1987                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1988                                   |                             |                        |                          |            |       |                                   |                                     |                      | 0                      |
| 1989                                   | 0                           | 1                      |                          | 0          | 5     | 6                                 | 4                                   | 2                    | 67%                    |
| 1990                                   | 0                           | 1                      |                          | 0          | 4     | 5                                 | 5                                   | 0                    | 100%                   |
| 1991                                   | 0                           | 1                      |                          | 0          | 4     | 5                                 | 7                                   | -2                   | 140%                   |
| 1992                                   | 0                           | 2                      |                          | 0          | 9     | 11                                | 12                                  | -1                   | 109%                   |
| 1993                                   | 0                           | 4                      |                          | 0          | 14    | 18                                | 15                                  | 2                    | 83%                    |
| 1994                                   | 0                           | 5                      |                          | 0          | 27    | 32                                | 21                                  | 11                   | 66%                    |

# 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, 1994

|                                          |   | *****PROJECTED BENEFIT OBLIGATION***** |                        | *****CURRENT EMPLOYEES***** |                 | *****EMPLOYER FINANCED** |                                             | *****NET ASSETS AVAILABLE FOR BENEFITS*****   |                                | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |                        | *****ASSETS AS PCT OF PBO***** |                 | *****MARKET VALUE OF ASSETS***** |                                             |
|------------------------------------------|---|----------------------------------------|------------------------|-----------------------------|-----------------|--------------------------|---------------------------------------------|-----------------------------------------------|--------------------------------|-----------------------------------------------|------------------------|--------------------------------|-----------------|----------------------------------|---------------------------------------------|
|                                          |   | CURRENT                                | *****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*****              | *****CONTRIBS WITH INT | *****VESTED                    | *****NON-VESTED | TOTAL                            | *****NET ASSETS AVAILABLE FOR BENEFITS***** |
|                                          |   | TERMINATED                             | *****CONTRIBS WITH INT | *****VESTED                 | *****NON-VESTED | TOTAL                    | *****NET ASSETS AVAILABLE FOR BENEFITS***** | *****UNFUNDED PENSION BENEFIT OBLIGATION***** | *****ASSETS AS PCT OF PBO***** | *****MARKET VALUE OF ASSETS*****              | TERMINATED             | *****CONTRIBS WITH INT         | *****VESTED     | *****NON-VESTED                  | TOTAL                                       |
| C9 ADAAK(TERMINATED)                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1987                                     | 7 | 0                                      | 42                     | 0                           | 50              | 82                       | -32                                         | 164%                                          | 78                             |                                               |                        |                                |                 |                                  |                                             |
| 1988                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1989                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1990                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1991                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1992                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1993                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1994                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| CA HUSLIA, CITY OF                       |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1987                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1988                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1989                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1990                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1991                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1992                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1993                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1994                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| CB MOUNTAIN VILLAGE, CITY OF(TERMINATED) |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1987                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1988                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1989                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1990                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1991                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1992                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1993                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |
| 1994                                     |   |                                        |                        |                             |                 |                          |                                             |                                               |                                |                                               |                        |                                |                 |                                  |                                             |



# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |       |    |                        |                            |               |                 |
|----------------------------------------|-----------------------------|--------|------------|-------|----|------------------------|----------------------------|---------------|-----------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            |       |    | NET ASSETS             | UNFUNDED                   | ASSETS        | MARKET          |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL |    | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |
| -----                                  |                             |        |            |       |    |                        |                            |               |                 |
| CC KALTAG, CITY OF                     |                             |        |            |       |    |                        |                            |               |                 |
| 1987                                   | 0                           | 3      | 0          | 7     | 10 | 8                      | 2                          | 80%           | 8               |
| 1988                                   | 0                           | 3      | 0          | 13    | 16 | 11                     | 5                          | 69%           | 11              |
| 1989                                   | 0                           | 3      | 0          | 20    | 23 | 11                     | 12                         | 48%           | 11              |
| 1990                                   | 0                           | 4      | 27         | 2     | 33 | 12                     | 22                         | 36%           | 11              |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |       |    |                        |                            |               |                 |
|----------------------------------------|-----------------------------|--------|------------|-------|----|------------------------|----------------------------|---------------|-----------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            |       |    | NET ASSETS             | UNFUNDED                   | ASSETS        | MARKET          |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL |    | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |
| -----                                  |                             |        |            |       |    |                        |                            |               |                 |
| CD KOYUK, CITY OF                      |                             |        |            |       |    |                        |                            |               |                 |
| 1987                                   | 0                           | 1      | 0          | 13    | 14 | 8                      | 6                          | 57%           | 8               |
| 1988                                   | 0                           | 2      | 0          | 23    | 25 | 12                     | 12                         | 48%           | 13              |
| 1989                                   | 0                           | 4      | 0          | 36    | 39 | 16                     | 24                         | 41%           | 16              |
| 1990                                   | 0                           | 5      | 41         | 0     | 47 | 21                     | 26                         | 45%           | 20              |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |       |     |                        |                            |               |                 |
|----------------------------------------|-----------------------------|--------|------------|-------|-----|------------------------|----------------------------|---------------|-----------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            |       |     | NET ASSETS             | UNFUNDED                   | ASSETS        | MARKET          |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL |     | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |
| -----                                  |                             |        |            |       |     |                        |                            |               |                 |
| CE LOWER KALSKAG, CITY OF              |                             |        |            |       |     |                        |                            |               |                 |
| 1987                                   | 0                           | 3      | 72         | 0     | 75  | 12                     | 63                         | 16%           | 12              |
| 1988                                   | 34                          | 3      | 61         | 0     | 99  | 17                     | 82                         | 17%           | 17              |
| 1989                                   | 35                          | 5      | 67         | 0     | 107 | 21                     | 86                         | 20%           | 20              |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |            |                            |               |           |                 |      |     |
|----------------------------------------|-----------------------------|-----------------------|------------|----------------------------|---------------|-----------|-----------------|------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS            |            | UNFUNDED                   | ASSETS        |           | MARKET          |      |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | OF ASSETS | VALUE OF ASSETS |      |     |
|                                        |                             | VESTED                | NON-VESTED |                            |               |           |                 |      |     |
| CF HAINES BOROUGH SCHOOL DISTRICT      |                             |                       |            |                            |               |           |                 |      |     |
| 1987                                   | 2                           | 14                    | 0          | 29                         | 45            | 52        | -8              | 116% | 54  |
| 1988                                   | 0                           | 35                    | 0          | 60                         | 96            | 117       | -22             | 122% | 120 |
| 1989                                   | 1                           | 45                    | 0          | 98                         | 144           | 176       | -32             | 122% | 178 |
| 1990                                   | 1                           | 74                    | 0          | 182                        | 257           | 267       | -10             | 104% | 272 |
| 1991                                   | 2                           | 76                    | 99         | 102                        | 279           | 340       | -61             | 122% | 324 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |            |                            |               |           |                 |      |     |
|----------------------------------------|-----------------------------|-----------------------|------------|----------------------------|---------------|-----------|-----------------|------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS            |            | UNFUNDED                   | ASSETS        |           | MARKET          |      |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | OF ASSETS | VALUE OF ASSETS |      |     |
|                                        |                             | VESTED                | NON-VESTED |                            |               |           |                 |      |     |
| DO NOORVIK, CITY OF                    |                             |                       |            |                            |               |           |                 |      |     |
| 1987                                   | 0                           | 8                     | 0          | 15                         | 23            | 30        | -7              | 130% | 31  |
| 1988                                   | 0                           | 13                    | 0          | 24                         | 37            | 53        | -16             | 143% | 54  |
| 1989                                   | 0                           | 12                    | 0          | 27                         | 40            | 79        | -40             | 198% | 81  |
| 1990                                   | 0                           | 25                    | 0          | 69                         | 93            | 107       | -13             | 115% | 109 |
| 1991                                   | 0                           | 29                    | 35         | 57                         | 122           | 128       | -6              | 105% | 122 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |            |                            |               |           |                 |      |    |
|----------------------------------------|-----------------------------|-----------------------|------------|----------------------------|---------------|-----------|-----------------|------|----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS            |            | UNFUNDED                   | ASSETS        |           | MARKET          |      |    |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | OF ASSETS | VALUE OF ASSETS |      |    |
|                                        |                             | VESTED                | NON-VESTED |                            |               |           |                 |      |    |
| D1 ELIM, CITY OF                       |                             |                       |            |                            |               |           |                 |      |    |
| 1987                                   | 0                           | 0                     | 0          | 21                         | 21            | 1         | 20              | 5%   | 1  |
| 1988                                   | 0                           | 0                     | 0          | 3                          | 4             | 3         | 0               | 75%  | 3  |
| 1989                                   | 0                           | 1                     | 0          | 5                          | 6             | 6         | 0               | 100% | 6  |
| 1990                                   | 0                           | 2                     | 0          | 7                          | 9             | 10        | -1              | 111% | 10 |
| 1991                                   | 0                           | 3                     | 0          | 13                         | 17            | 15        | 2               | 88%  | 15 |
| 1992                                   | 0                           | 4                     | 0          | 19                         | 23            | 19        | 4               | 83%  | 18 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION*****    |                             |        |            |                          |                           |                                             |                                 |                                               |     |
|-------------------------------------------|-----------------------------|--------|------------|--------------------------|---------------------------|---------------------------------------------|---------------------------------|-----------------------------------------------|-----|
| CURRENT<br>RETIREES &<br>TERMINATED       | *****CURRENT EMPLOYEES***** |        |            | *****EMPLOYER FINANCED** |                           | *****NET ASSETS AVAILABLE FOR BENEFITS***** |                                 | *****UNFUNDED PENSION BENEFIT OBLIGATION***** |     |
|                                           | CONTRIBS<br>WITH INT        | VESTED | NON-VESTED | TOTAL                    | ASSETS<br>FOR<br>BENEFITS | AS PCT<br>OF<br>PBO                         | MARKET<br>VALUE<br>OF<br>ASSETS |                                               |     |
| D2 ATKA, CITY OF                          |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1987                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1988                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1989                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1990                                      | 0                           | 1      | 0          | 5                        | 6                         | 4                                           | 2                               | 67%                                           | 4   |
| 1991                                      | 1                           | 0      | 0          | 0                        | 1                         | 6                                           | -5                              | 600%                                          | 6   |
| 1992                                      | 0                           | 3      | 0          | 14                       | 17                        | 10                                          | 7                               | 59%                                           | 11  |
| 1993                                      | 0                           | 0      | 0          | 2                        | 3                         | 11                                          | -8                              | 367%                                          | 12  |
| 1994                                      | 0                           | 2      | 0          | 5                        | 7                         | 17                                          | -10                             | 243%                                          | 16  |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1987                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1988                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1989                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1990                                      | 0                           | 144    | 88         | 62                       | 295                       | 195                                         | 100                             | 66%                                           | 200 |
| 1991                                      | 2                           | 165    | 109        | 97                       | 373                       | 250                                         | 123                             | 67%                                           | 257 |
| 1992                                      | 28                          | 197    | 139        | 141                      | 506                       | 347                                         | 159                             | 69%                                           | 351 |
| 1993                                      | 39                          | 263    | 259        | 183                      | 745                       | 477                                         | 268                             | 64%                                           | 485 |
| 1994                                      | 176                         | 289    | 264        | 120                      | 849                       | 627                                         | 222                             | 74%                                           | 598 |
| D4 ALEUTIANS WEST CRSA                    |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1987                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1988                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1989                                      |                             |        |            |                          |                           |                                             |                                 |                                               |     |
| 1990                                      | 0                           | 3      | 0          | 4                        | 6                         | 9                                           | -3                              | 150%                                          | 9   |
| 1991                                      | 0                           | 6      | 0          | 8                        | 14                        | 19                                          | -4                              | 136%                                          | 19  |
| 1992                                      | 0                           | 9      | 0          | 15                       | 24                        | 32                                          | -8                              | 133%                                          | 32  |
| 1993                                      | 0                           | 13     | 0          | 25                       | 39                        | 44                                          | -5                              | 113%                                          | 45  |
| 1994                                      | 0                           | 18     | 28         | 0                        | 46                        | 54                                          | -8                              | 117%                                          | 52  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |        |            |       |                                   |                                     |                      |                        |
|----------------------------------------|----------|----------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| *****CURRENT EMPLOYEES*****            |          |          |        |            |       |                                   |                                     |                      |                        |
| CURRENT                                | 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 |
| RETIREES & TERMINATED                  |          |          |        |            |       |                                   |                                     |                      |                        |
| D5 DELTA/GREELY SCHOOL DISTRICT        |          |          |        |            |       |                                   |                                     |                      |                        |
| 1987                                   |          |          |        |            |       |                                   |                                     |                      |                        |
| 1988                                   |          |          |        |            |       |                                   |                                     |                      |                        |
| 1989                                   |          |          |        |            |       |                                   |                                     |                      |                        |
| 1990                                   | 4        | 68       | 10     | 94         | 177   | 209                               | -32                                 | 118%                 | 214                    |
| 1991                                   | 15       | 99       | 18     | 209        | 340   | 363                               | -23                                 | 107%                 | 373                    |
| 1992                                   | 22       | 139      | 82     | 249        | 492   | 573                               | -81                                 | 116%                 | 580                    |
| 1993                                   | 36       | 199      | 147    | 367        | 749   | 753                               | -4                                  | 101%                 | 766                    |
| 1994                                   | 102      | 305      | 195    | 372        | 974   | 1,035                             | -61                                 | 106%                 | 987                    |

|                               |     |    |    |    |     |     |    |     |     |
|-------------------------------|-----|----|----|----|-----|-----|----|-----|-----|
| D6 LAKE AND PENINSULA BOROUGH |     |    |    |    |     |     |    |     |     |
| 1987                          |     |    |    |    |     |     |    |     |     |
| 1988                          |     |    |    |    |     |     |    |     |     |
| 1989                          |     |    |    |    |     |     |    |     |     |
| 1990                          | 0   | 40 | 11 | 13 | 64  | 39  | 25 | 61% | 40  |
| 1991                          | 0   | 49 | 39 | 29 | 117 | 91  | 26 | 78% | 93  |
| 1992                          | 67  | 7  | 24 | 54 | 152 | 132 | 20 | 87% | 134 |
| 1993                          | 78  | 16 | 57 | 64 | 216 | 158 | 58 | 73% | 160 |
| 1994                          | 173 | 27 | 70 | 25 | 296 | 246 | 50 | 83% | 235 |

|                                 |     |    |     |    |     |     |      |      |     |
|---------------------------------|-----|----|-----|----|-----|-----|------|------|-----|
| D7 YAKUTAT, CITY AND BOROUGH OF |     |    |     |    |     |     |      |      |     |
| 1987                            |     |    |     |    |     |     |      |      |     |
| 1988                            |     |    |     |    |     |     |      |      |     |
| 1989                            |     |    |     |    |     |     |      |      |     |
| 1990                            | 66  | 13 | 104 | 46 | 229 | 6   | 223  | 3%   | 7   |
| 1991                            | 70  | 63 | 0   | 32 | 165 | 158 | 7    | 96%  | 162 |
| 1992                            | 78  | 87 | 47  | 28 | 239 | 264 | -25  | 110% | 268 |
| 1993                            | 134 | 55 | 57  | 57 | 302 | 409 | -107 | 135% | 416 |
| 1994                            | 151 | 75 | 74  | 61 | 362 | 494 | -132 | 136% | 471 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                                   |            |                                     |                      |                        |     |      |     |
|----------------------------------------|-----------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|-----|------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |     |      |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT VESTED    | **EMPLOYER FINANCED**             | NON-VESTED | TOTAL                               |                      |                        |     |      |     |
| D8 UNALAKLEET, CITY OF                 |                             |                                   |            |                                     |                      |                        |     |      |     |
| 1987                                   | 0                           | 17                                | 16         | 13                                  | 46                   | 45                     | 1   | 98%  | 47  |
| 1988                                   | 0                           | 29                                | 24         | 20                                  | 73                   | 83                     | -10 | 114% | 85  |
| 1989                                   | 0                           | 43                                | 59         | 22                                  | 124                  | 134                    | -10 | 108% | 135 |
| 1990                                   | 50                          | 52                                | 59         | 35                                  | 195                  | 173                    | 22  | 89%  | 176 |
| 1991                                   | 53                          | 62                                | 97         | 28                                  | 240                  | 214                    | 26  | 89%  | 204 |

## D9 DIOMEDE JOINT UTILITIES (TERMINATED)

|      |   |   |   |   |   |   |    |      |   |
|------|---|---|---|---|---|---|----|------|---|
| 1987 | 0 | 0 | 0 | 0 | 0 | 3 | -3 | 300% | 4 |
| 1988 | 0 | 0 | 0 | 0 | 0 | 4 | -4 | 400% | 4 |
| 1989 | 0 | 0 | 0 | 0 | 0 | 4 | -4 | 400% | 4 |
| 1990 | 0 | 0 | 0 | 0 | 0 | 5 | -5 | 500% | 5 |
| 1991 | 0 | 0 | 0 | 0 | 0 | 5 | -5 | 500% | 5 |
| 1992 | 0 | 0 | 0 | 0 | 0 | 5 | -5 | 500% | 5 |
| 1993 | 0 | 0 | 0 | 0 | 0 | 5 | -5 | 500% | 5 |
| 1994 | 0 | 0 | 0 | 0 | 0 | 5 | -5 | 500% | 5 |

## DA KILWICK CITY SCHOOL DISTRICT

|      |   |     |   |     |     |     |     |      |     |
|------|---|-----|---|-----|-----|-----|-----|------|-----|
| 1987 | 0 | 5   | 0 | 10  | 15  | 23  | -8  | 153% | 24  |
| 1988 | 0 | 65  | 1 | 47  | 113 | 129 | -16 | 114% | 133 |
| 1989 | 0 | 82  | 1 | 88  | 171 | 191 | -21 | 112% | 194 |
| 1990 | 2 | 97  | 5 | 140 | 244 | 237 | 6   | 97%  | 242 |
| 1991 | 2 | 119 | 5 | 131 | 257 | 283 | -26 | 110% | 270 |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
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# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                                |                                   |            |                                     |                      |                        |      |      |     |
|----------------------------------------|--------------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|------|------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES*****    | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |      |      |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT              | **EMPLOYER FINANCED**             | NON-VESTED | TOTAL                               |                      |                        |      |      |     |
| DE                                     | ALASKA GATEWAY SCHOOL DISTRICT |                                   |            |                                     |                      |                        |      |      |     |
| 1987                                   | 0                              | 63                                | 11         | 91                                  | 166                  | 182                    | -15  | 110% | 186 |
| 1988                                   | 1                              | 96                                | 20         | 172                                 | 289                  | 355                    | -66  | 123% | 360 |
| 1989                                   | 8                              | 131                               | 29         | 255                                 | 423                  | 519                    | -96  | 123% | 528 |
| 1990                                   | 11                             | 188                               | 41         | 313                                 | 553                  | 710                    | -157 | 128% | 677 |

## DF SAINT GEORGE, CITY OF

| 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|------|------|------|------|------|------|------|------|
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## E0 PELICAN CITY SCHOOL DISTRICT

| 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |     |
|------|------|------|------|------|------|------|------|-----|
| 0    | 8    | 0    | 12   | 21   | 39   | -18  | 186% | 40  |
| 3    | 13   | 79   | 13   | 108  | 78   | 30   | 72%  | 79  |
| 3    | 22   | 94   | 21   | 141  | 115  | 26   | 82%  | 117 |
| 3    | 31   | 112  | 22   | 167  | 147  | 20   | 88%  | 141 |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                                   |            |                                     |                      |                        |    |     |    |
|----------------------------------------|-----------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|----|-----|----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |    |     |    |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                            | NON-VESTED | TOTAL                               |                      |                        |    |     |    |
| E1 DENALI BOROUGH                      |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1987                                   |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1988                                   |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1989                                   |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1990                                   |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1991                                   |                             |                                   |            |                                     |                      |                        |    |     |    |
| 1992                                   | 11                          | 6                                 | 0          | 50                                  | 66                   | 32                     | 34 | 48% | 33 |
| 1993                                   | 12                          | 10                                | 0          | 85                                  | 107                  | 46                     | 61 | 43% | 47 |
| 1994                                   | 13                          | 15                                | 0          | 88                                  | 115                  | 60                     | 55 | 52% | 58 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                                   |            |                                     |                      |                        |    |      |    |
|----------------------------------------|-----------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|----|------|----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |    |      |    |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                            | NON-VESTED | TOTAL                               |                      |                        |    |      |    |
| E2 ALLAKAKET, CITY OF                  |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1987                                   |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1988                                   |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1989                                   |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1990                                   |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1991                                   |                             |                                   |            |                                     |                      |                        |    |      |    |
| 1992                                   | 0                           | 5                                 | 0          | 10                                  | 15                   | 17                     | -2 | 113% | 17 |
| 1993                                   | 0                           | 10                                | 0          | 24                                  | 34                   | 33                     | 1  | 97%  | 33 |
| 1994                                   | 0                           | 12                                | 0          | 26                                  | 39                   | 45                     | -6 | 115% | 42 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                                   |            |                                     |                      |                        |    |      |   |
|----------------------------------------|-----------------------------|-----------------------------------|------------|-------------------------------------|----------------------|------------------------|----|------|---|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |            | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |    |      |   |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                            | NON-VESTED | TOTAL                               |                      |                        |    |      |   |
| E3 KACHEMAK, CITY OF                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1987                                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1988                                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1989                                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1990                                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1991                                   |                             |                                   |            |                                     |                      |                        |    |      |   |
| 1992                                   | 0                           | 1                                 | 0          | 1                                   | 2                    | 3                      | -1 | 150% | 3 |
| 1993                                   | 0                           | 1                                 | 0          | 6                                   | 7                    | 6                      | 1  | 86%  | 6 |
| 1994                                   | 0                           | 2                                 | 0          | 8                                   | 10                   | 9                      | 1  | 90%  | 9 |



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

## DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)

AS OF JUNE 30, 1994

| YEAR | CITY OF | *****PROJECTED BENEFIT OBLIGATION***** |                                         |                                   |        |            |       | NET ASSETS<br>AVAILABLE<br>FOR<br>BENEFITS | UNFUNDED<br>PENSION<br>BENEFIT<br>OBLIGATION | ASSETS<br>AS PCT<br>OF<br>PBO | MARKET<br>VALUE<br>OF<br>ASSETS |
|------|---------|----------------------------------------|-----------------------------------------|-----------------------------------|--------|------------|-------|--------------------------------------------|----------------------------------------------|-------------------------------|---------------------------------|
|      |         | CURRENT<br>RETIRES &<br>TERMINATED     | *****CURRENT EMPLOYEES*****<br>CONTRIBS | **EMPLOYER FINANCED**<br>WITH INT | VESTED | NON-VESTED | TOTAL |                                            |                                              |                               |                                 |
| 1987 |         |                                        |                                         |                                   |        |            |       |                                            |                                              |                               |                                 |
| 1988 |         |                                        |                                         |                                   |        |            |       |                                            |                                              |                               |                                 |
| 1989 |         |                                        |                                         |                                   |        |            |       |                                            |                                              |                               |                                 |
| 1990 |         |                                        |                                         |                                   |        |            |       |                                            |                                              |                               |                                 |
| 1991 |         |                                        |                                         |                                   |        |            |       |                                            |                                              |                               |                                 |
| 1992 |         | 0                                      | 3                                       | 4                                 | 0      | 7          | 15    | -8                                         | 214%                                         | 15                            |                                 |
| 1993 |         | 0                                      | 8                                       | 78                                | 1      | 87         | 38    | 49                                         | 44%                                          | 39                            |                                 |
| 1994 |         | 1                                      | 12                                      | 97                                | 0      | 110        | 56    | 53                                         | 51%                                          | 54                            |                                 |

**E5 COOK INLET HOUSING AUTHORITY**

| Year | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|------|------|------|------|------|------|------|------|------|
| 0    | 18   | 132  | 132  | 281  | 54   | 227  | 19%  | 55   |
| 0    | 62   | 235  | 160  | 458  | 243  | 215  | 53%  | 248  |
| 131  | 96   | 294  | 76   | 597  | 410  | 187  | 69%  | 391  |

**E6 INTERIOR REGIONAL HOUSING AUTHORITY**

| Year | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|------|------|------|------|------|------|------|------|------|
| 45   | 29   | 107  | 54   | 236  | 133  | 103  | 56%  | 136  |
| 64   | 68   | 110  | 84   | 326  | 267  | 58   | 82%  | 255  |

# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |                             |            |            |          |                        |                    |               |                 |     |
|----------------------------------------|-----------------------------|------------|------------|----------|------------------------|--------------------|---------------|-----------------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | NET ASSETS |            | UNFUNDED | ASSETS                 |                    | MARKET        |                 |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED     | NON-VESTED | TOTAL    | AVAILABLE FOR BENEFITS | PENSION OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |     |
| -----                                  |                             |            |            |          |                        |                    |               |                 |     |
| E7 YAKUTAT CITY SCHOOL DISTRICT        |                             |            |            |          |                        |                    |               |                 |     |
| 1987                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1988                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1989                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1990                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1991                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1992                                   |                             | 21         | 0          | 45       | 66                     | 69                 | -3            | 105%            | 71  |
| 1993                                   | 0                           | 42         | 0          | 73       | 117                    | 127                | -10           | 109%            | 121 |
| 1994                                   | 2                           |            |            |          |                        |                    |               |                 |     |
| E8 KAKE CITY SCHOOL DISTRICT           |                             |            |            |          |                        |                    |               |                 |     |
| 1987                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1988                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1989                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1990                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1991                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1992                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1993                                   | 0                           | 11         | 0          | 25       | 36                     | 40                 | -4            | 111%            | 41  |
| 1994                                   | 1                           | 28         | 0          | 53       | 82                     | 88                 | -6            | 107%            | 84  |
| E9 QUINHAGAK, CITY OF                  |                             |            |            |          |                        |                    |               |                 |     |
| 1987                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1988                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1989                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1990                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1991                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1992                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1993                                   |                             |            |            |          |                        |                    |               |                 |     |
| 1994                                   | 0                           | 1          | 0          | 2        | 3                      | 3                  | 0             | 100%            | 3   |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1994

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# 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, 1994

| *****PROJECTED BENEFIT OBLIGATION***** |           |         |            |                                   |           |                                     |         |                      |                        |
|----------------------------------------|-----------|---------|------------|-----------------------------------|-----------|-------------------------------------|---------|----------------------|------------------------|
| *****CURRENT EMPLOYEES*****            |           |         |            | NET ASSETS AVAILABLE FOR BENEFITS |           | UNFUNDED PENSION BENEFIT OBLIGATION |         | ASSETS AS PCT OF PBO |                        |
| CURRENT                                | CONTRIBS  | VESTED  | NON-VESTED | TOTAL                             |           |                                     |         |                      |                        |
| RETIREES & TERMINATED                  | WITH INT  |         |            |                                   |           |                                     |         |                      | MARKET VALUE OF ASSETS |
| 1987                                   | 820,756   | 216,504 | 704,330    | 163,411                           | 1,905,001 | 1,898,437                           | 6,564   | 100%                 | 2,010,196              |
| 1988                                   | 997,376   | 305,483 | 787,261    | 156,465                           | 2,246,585 | 2,088,426                           | 158,159 | 93%                  | 2,123,695              |
| 1989                                   | 1,217,361 | 329,966 | 886,860    | 129,080                           | 2,563,268 | 2,348,423                           | 214,845 | 92%                  | 2,452,962              |
| 1990                                   | 1,285,062 | 380,680 | 973,303    | 114,474                           | 2,753,518 | 2,677,482                           | 76,036  | 97%                  | 2,746,551              |
| 1991                                   | 1,615,982 | 422,656 | 1,193,008  | 107,498                           | 3,339,145 | 2,942,112                           | 397,033 | 88%                  | 3,017,532              |
| 1992                                   | 1,781,913 | 484,590 | 1,342,927  | 131,452                           | 3,740,882 | 3,410,048                           | 330,834 | 91%                  | 3,454,296              |
| 1993                                   | 1,921,569 | 550,922 | 1,510,853  | 142,416                           | 4,125,761 | 3,936,776                           | 188,985 | 95%                  | 4,007,907              |
| 1994                                   | 2,233,349 | 615,925 | 1,657,169  | 113,739                           | 4,620,182 | 4,379,305                           | 240,877 | 95%                  | 4,177,013              |

## STATE & POLITICAL SUBDIVISION TOTALS