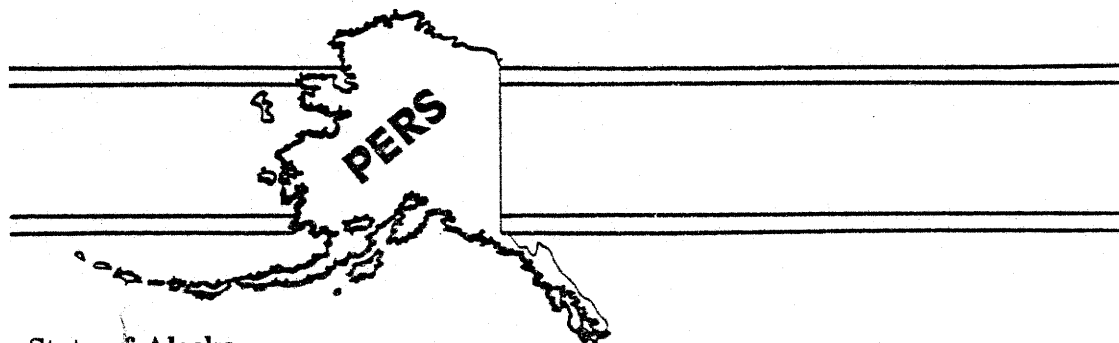




**State of Alaska  
Public Employees' Retirement System**

**Supplement to the Actuarial Valuation Report  
as of June 30, 1995**

**Individual Employer Information  
Revised April 1997**

**Prepared by:**

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

# Contents of Report

| Section                                                                                                                                    | Page |
|--------------------------------------------------------------------------------------------------------------------------------------------|------|
| 1 Individual Employer Information .....                                                                                                    | 1    |
| 1.1(a) Development of Average Employer Contribution<br>Rate - FY98 - For Police and Fire Members -<br>State Employees Only .....           | 2    |
| 1.1(b) Development of Average Employer Contribution<br>Rate - FY98 - For "Other" Members -<br>State Employees Only .....                   | 3    |
| 1.1(c) Development of Average Employer Contribution<br>Rate - FY98 - For Police and Fire Members -<br>Municipality of Anchorage Only ..... | 4    |
| 1.1(d) Development of Average Employer Contribution<br>Rate - FY98 - For "Other" Members -<br>Municipality of Anchorage Only .....         | 5    |
| 1.2 PERS Contribution Rates For Fiscal Year 1998 .....                                                                                     | 6    |
| 1.3 PERS Contribution Rates For Fiscal Years<br>1997 & 1998 .....                                                                          | 16   |
| 1.4 Adjustment to Retiree Reserve as of<br>June 30, 1995 .....                                                                             | 26   |
| 1.5 Disclosure for GASB Statement No. 5 .....                                                                                              | 37   |

## **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 FY98.

Section 1.3 compares FY97 and FY98 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 - FY98  
For Police and Fire Members  
State Employees Only (in thousands)**

Consolidated Rate 6.71%

Past Service Rate

|                                            |            |
|--------------------------------------------|------------|
| (1) Accrued Liability (excluding retirees) | \$ 323,125 |
| (2) Adjusted Assets (excluding retirees)   | 287,685    |
| (3) Total Unfunded Liability, (1) - (2)    | 35,440     |
| (4) Amortization Factor (25 years)         | 11.528758  |
| (5) Past Service Cost, (3) / (4)           | \$ 3,074   |
| (6) Total Salaries                         | 93,283     |
| (7) Past Service Rate, (5) / (6)           | 3.30%      |

Total Employer Contribution Rate 10.01%

**1.1(b) Development of Average Employer Contribution Rate - FY98  
For "Other" Members  
State Employees Only (in thousands)**

Consolidated Rate 6.71%

Past Service Rate

|                                            |              |
|--------------------------------------------|--------------|
| (1) Accrued Liability (excluding retirees) | \$ 1,401,982 |
| (2) Adjusted Assets (excluding retirees)   | 1,248,214    |
| (3) Total Unfunded Liability, (1) - (2)    | 153,768      |
| (4) Amortization Factor (25 years)         | 11.528758    |
| (5) Past Service Cost, (3) / (4)           | \$ 13,338    |
| (6) Total Salaries                         | 510,529      |
| (7) Past Service Rate, (5) / (6)           | 2.61%        |

Total Employer Contribution Rate 9.32%

**1.1(c) Development of Average Employer Contribution Rate - FY98  
For Police and Fire Members  
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 6.71%

Past Service Rate

|     |                                        |           |
|-----|----------------------------------------|-----------|
| (1) | Accrued Liability (excluding retirees) | \$ 9,193  |
| (2) | Adjusted Assets (excluding retirees)   | 9,081     |
| (3) | Total Unfunded Liability, (1) - (2)    | 112       |
| (4) | Amortization Factor (25 years)         | 11.528758 |
| (5) | Past Service Cost, (3) / (4)           | \$ 10     |
| (6) | Total Salaries                         | 2,201     |
| (7) | Past Service Rate, (5) / (6)           | 0.45%     |

Total Employer Contribution Rate 7.16%

**1.1(d) Development of Average Employer Contribution Rate - FY98  
For "Other" Members  
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 6.71%

Past Service Rate

|                                            |            |
|--------------------------------------------|------------|
| (1) Accrued Liability (excluding retirees) | \$ 253,829 |
| (2) Adjusted Assets (excluding retirees)   | 250,745    |
| (3) Total Unfunded Liability, (1) - (2)    | 3,084      |
| (4) Amortization Factor (25 years)         | 11.528758  |
| (5) Past Service Cost, (3) / (4)           | \$ 268     |
| (6) Total Salaries                         | 79,805     |
| (7) Past Service Rate, (5) / (6)           | 0.34%      |

Total Employer Contribution Rate 7.05%

# 1.2 PERS Contribution Rates For Fiscal Year 1998

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                             | 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                           | 1725107644           | 1535899851         | 189207793             | 603812678          | 6.71            | 2.72             | 9.43          |               |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 3676777              | 4770820            | -1094043              | 1994367            | 6.71            | -6.71            | 0.00          |               |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 1877803              | 2346452            | -468649               | 772111             | 6.71            | -6.71            | 0.00          |               |
| 4 BERING STRAITS SCHOOL DISTRICT            | 10099017             | 13125595           | -3026578              | 5035440            | 6.71            | -6.71            | 0.00          |               |
| 5 CHATHAM SCHOOL DISTRICT                   | 1582132              | 1849837            | -267705               | 601798             | 6.71            | -6.71            | 0.00          |               |
| 6 ALASKA MUNICIPAL LEAGUE                   | 708375               | -251327            | 959702                | 488049             | 6.71            | 17.06            | 23.77         |               |
| 7 VALDEZ, CITY OF                           | 14407502             | 14974058           | -566556               | 4869417            | 6.71            | -2.70            | 4.01          |               |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 14323164             | 13757693           | 565471                | 7064455            | 6.71            | 0.69             | 7.40          |               |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 14797518             | 20699630           | -5902112              | 5926960            | 6.71            | -0.12            | 6.59          | 1             |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 30749595             | 24951281           | 5798314               | 14017608           | 6.71            | -0.12            | 6.59          | 1             |
| 11 ANCHORAGE SCHOOL DISTRICT                | 132415082            | 121991529          | 10423553              | 52706488           | 6.71            | 1.72             | 8.43          |               |
| 12 COPPER RIVER SCHOOL DISTRICT             | 1893417              | 2092965            | -199548               | 875672             | 6.71            | -5.28            | 1.43          |               |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 203463778            | 212352708          | -8888930              | 70393079           | 6.71            | -1.08            | 5.63          | 3             |
| 14 HAINES, CITY OF                          | 1985003              | 1866592            | 118411                | 875144             | 6.71            | 1.17             | 7.88          |               |
| 15 KENAI, CITY OF                           | 11750072             | 12396154           | -646082               | 4017591            | 6.71            | -3.73            | 2.98          |               |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 29593986             | 35563727           | -5969741              | 11508486           | 6.71            | -6.71            | 0.00          |               |
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT     | 42586056             | 44180645           | -1594589              | 18385539           | 6.71            | -2.01            | 4.70          |               |



## 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                          | 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                | 2053886               | 2252936            | -199050               | 584835             | 6.71            | -6.71            | 0.00          |               |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 11642623              | 6251673            | 5390950               | 4931833            | 6.71            | -1.08            | 5.63          | 3             |
| 20 CITY AND BOROUGH OF SITKA             | 12318201              | 9864321            | 2453880               | 4914371            | 6.71            | 4.33             | 11.04         |               |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 527214                | 676017             | -148803               | 341653             | 6.71            | -6.71            | 0.00          |               |
| 22 KETCHIKAN GATEWAY BOROUGH             | 5923015               | 6017718            | -94703                | 2020299            | 6.71            | -1.09            | 5.62          |               |
| 23 SOLDOTNA, CITY OF                     | 6466170               | 6331665            | 134505                | 1879524            | 6.71            | 0.62             | 7.33          |               |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 4458293               | 4734635            | -276342               | 1591227            | 6.71            | -4.03            | 2.68          |               |
| 25 KUSPUK SCHOOL DISTRICT                | 3471372               | 3663562            | -192190               | 1256867            | 6.71            | -3.55            | 3.16          |               |
| 26 CITY AND BOROUGH OF JUNEAU            | 58044613              | 57784370           | 260243                | 20052588           | 6.71            | 0.11             | 6.82          |               |
| 28 KODIAK, CITY OF                       | 11546218              | 12762206           | -1215988              | 4197836            | 6.71            | -6.71            | 0.00          |               |
| 29 FAIRBANKS, CITY OF                    | 34248761              | -1019837           | 35268598              | 8629438            | 6.71            | 9.70             | 16.41         | 4             |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 20109113              | 38738385           | -18629272             | 6249702            | 6.71            | 9.70             | 16.41         | 4             |
| 31 WASILLA, CITY OF                      | 2348974               | 2234418            | 114556                | 1539336            | 6.71            | 0.65             | 7.36          |               |
| 32 SKAGWAY, CITY OF                      | 1208824               | 1225269            | -16445                | 643874             | 6.71            | -0.59            | 6.12          |               |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 3427099               | 3464455            | -37356                | 1314274            | 6.71            | -0.66            | 6.05          |               |
| 34 PALMER, CITY OF                       | 4492373               | 4658463            | -166090               | 1525606            | 6.71            | -2.52            | 4.19          |               |
| 35 WRANGELL, CITY OF                     | 4802518               | 4511568            | 290950                | 2015055            | 6.71            | 1.25             | 7.96          |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEAR 1998

|                                       | 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 |
|---------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 36 BETHEL, CITY OF                    | 4991032              | 6265433            | -1274401              | 2590930            | 6.71            | -6.71            | 0.00          |               |
| 37 VALDEZ CITY SCHOOLS                | 4716581              | 4287885            | 428696                | 1611235            | 6.71            | 2.31             | 9.02          |               |
| 38 HOONAH CITY SCHOOLS                | 907927               | -85730             | 993657                | 451692             | 6.71            | 19.08            | 25.79         |               |
| 39 NOME, CITY OF                      | 5986482              | 6496696            | -510214               | 1766684            | 6.71            | -6.70            | 0.01          |               |
| 40 KOTZEBUE, CITY OF                  | 3557738              | 5410983            | -1853245              | 1740160            | 6.71            | -6.71            | 0.00          |               |
| 41 GALENA CITY SCHOOLS                | 905743               | 1102391            | -196648               | 292292             | 6.71            | -6.71            | 0.00          |               |
| 43 PETERSBURG, CITY OF                | 8729447              | 5687521            | 3041926               | 3127662            | 6.71            | 3.01             | 9.72          | 5             |
| 44 BRISTOL BAY BOROUGH                | 3204836              | 3380209            | -175373               | 1822404            | 6.71            | -2.23            | 4.48          |               |
| 45 NORTH SLOPE BOROUGH                | 85187710             | 92888285           | -7700575              | 53828775           | 6.71            | -3.32            | 3.39          |               |
| 46 WRANGELL CITY SCHOOLS              | 1349019              | 1351237            | -2218                 | 714275             | 6.71            | -0.07            | 6.64          |               |
| 48 CORDOVA, CITY OF                   | 4218481              | 4520312            | -301831               | 1651632            | 6.71            | -4.24            | 2.47          |               |
| 49 NOME CITY SCHOOLS                  | 2117356              | 2274975            | -157619               | 898064             | 6.71            | -4.07            | 2.64          |               |
| 51 KING COVE, CITY OF                 | 1224904              | 1270915            | -46011                | 817586             | 6.71            | -1.31            | 5.40          |               |
| 52 ALASKA HOUSING FINANCE CORPORATION | 20672100             | 21712105           | -1040005              | 12303747           | 6.71            | -1.96            | 4.75          |               |
| 53 LOWER YUKON SCHOOL DISTRICT        | 9246121              | 11892457           | -2646336              | 3904043            | 6.71            | -6.71            | 0.00          |               |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT   | 10780169             | 16767344           | -5987175              | 5912924            | 6.71            | -6.71            | 0.00          |               |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT  | 1339362              | 1096092            | 243270                | 815182             | 6.71            | 2.59             | 9.30          |               |

# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                          | 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 |
|------------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| 56 PRIIBLOF REGION SCHOOL DISTRICT       | 1005333              | 1128447            | -123114               | 653592             | 6.71            | -4.37            | 2.34          |               |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 22901239             | 29510597           | -6609358              | 11668633           | 6.71            | -6.71            | 0.00          |               |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 7884937              | 8060793            | -175856               | 3126609            | 6.71            | -1.30            | 5.41          |               |
| 59 YUKON FLATS SCHOOL DISTRICT           | 2632078              | 3626951            | -994873               | 1547653            | 6.71            | -6.71            | 0.00          |               |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 2830169              | 4882192            | -2052023              | 1636187            | 6.71            | -6.71            | 0.00          |               |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 15759662             | 17447445           | -1687783              | 10471919           | 6.71            | -3.74            | 2.97          |               |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 678245               | 2282646            | -1604401              | 131775             | 6.71            | -6.71            | 0.00          |               |
| 63 CORDOVA COMMUNITY HOSPITAL            | 2288822              | 2096823            | 191999                | 1389032            | 6.71            | 1.20             | 7.91          |               |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 2676351              | 3280503            | -604152               | 2111948            | 6.71            | -6.63            | 0.08          |               |
| 65 SITKA COMMUNITY HOSPITAL              | 5365283              | 5705353            | -340070               | 2381070            | 6.71            | -3.31            | 3.40          |               |
| 66 TANANA CITY SCHOOL DISTRICT           | 583749               | 515290             | 68459                 | 239860             | 6.71            | 2.48             | 9.19          |               |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 1547097              | 1539650            | 7447                  | 681034             | 6.71            | 0.09             | 6.80          |               |
| 68 HYDABURG CITY SCHOOLS                 | 517480               | 548824             | -31344                | 212846             | 6.71            | -3.42            | 3.29          |               |
| 69 TANANA, CITY OF                       | 497042               | 679017             | -181975               | 370446             | 6.71            | -6.71            | 0.00          |               |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 967336               | 1450728            | -483392               | 416182             | 6.71            | -6.71            | 0.00          |               |
| 71 BARROW, CITY OF                       | 1593200              | 1777266            | -184066               | 1121586            | 6.71            | -3.81            | 2.90          |               |
| 72 ST. PAUL, CITY OF                     | 1771322              | 2014266            | -242944               | 1568664            | 6.71            | -3.59            | 3.12          |               |

# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                        | 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          | 263022186            | 259825929          | 3196257               | 82006291           | 6.71            | 0.34             | 7.05          |               |
| 74 KODIAK ISLAND BOROUGH               | 5962352              | 5895734            | 66618                 | 2897407            | 6.71            | 0.20             | 6.91          |               |
| 75 NOME JOINT UTILITIES                | 1580040              | 2495249            | -915209               | 765981             | 6.71            | -6.71            | 0.00          |               |
| 76 SAND POINT, CITY OF                 | 993168               | 1062025            | -68857                | 505487             | 6.71            | -3.16            | 3.55          |               |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT   | 5962669              | 4869853            | 1092816               | 2425086            | 6.71            | 3.91             | 10.62         |               |
| 78 DILLINGHAM, CITY OF                 | 2754880              | 3020736            | -265856               | 1551022            | 6.71            | -3.97            | 2.74          |               |
| 79 UNALASKA, CITY OF                   | 7206504              | 7552801            | -346297               | 6098360            | 6.71            | -1.32            | 5.39          |               |
| 80 KENAI PENINSULA BOROUGH             | 23098554             | 21713715           | 1384839               | 8558923            | 6.71            | 1.40             | 8.11          |               |
| 81 KETCHIKAN, CITY OF                  | 16237395             | 9890768            | 6346627               | 6273790            | 6.71            | 8.77             | 15.48         |               |
| 82 SEWARD, CITY OF                     | 7672204              | 7937460            | -265256               | 3077045            | 6.71            | -2.00            | 4.71          |               |
| 83 FORT YUKON, CITY OF                 | 476311               | 736838             | -260527               | 196319             | 6.71            | -6.71            | 0.00          |               |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT | 1889609              | 1744461            | 145148                | 675264             | 6.71            | 1.86             | 8.57          |               |
| 85 CORDOVA PUBLIC SCHOOLS              | 1947734              | 1687810            | 259924                | 483166             | 6.71            | 4.67             | 11.38         |               |
| 86 CRAIG, CITY OF                      | 1404291              | 1366100            | 38191                 | 700245             | 6.71            | 0.47             | 7.18          |               |
| 87 PETERSBURG GENERAL HOSPITAL         | 2207099              | 3198108            | -991009               | 1125682            | 6.71            | 3.01             | 9.72          | 5             |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 23412193             | 22285463           | 1126730               | 11983431           | 6.71            | 0.82             | 7.53          |               |
| 91 NORTH POLE, CITY OF                 | 3719661              | 3647892            | 71769                 | 1173965            | 6.71            | 0.53             | 7.24          |               |

## 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

### STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                        | 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                     | 1941339              | 2359439            | -418100               | 731330             | 6.71            | -6.71            | 0.00          |               |
| 93 NENANA, CITY OF                     | 700721               | 717068             | -16347                | 240110             | 6.71            | -1.58            | 5.13          |               |
| 94 HAINES BOROUGH                      | 626958               | 572086             | 54872                 | 346901             | 6.71            | 1.37             | 8.08          |               |
| 96 NENANA CITY PUBLIC SCHOOLS          | 445630               | 718738             | -273108               | 115403             | 6.71            | -6.71            | 0.00          |               |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| A1 SAXMAN, CITY OF                     | 295435               | 257268             | 38167                 | 16762              | 6.71            | 19.75            | 26.46         |               |
| A2 HOONAH, CITY OF                     | 600628               | 947520             | -346892               | 381863             | 6.71            | -6.71            | 0.00          |               |
| A3 PELICAN, CITY OF                    | 312177               | 359892             | -47715                | 203588             | 6.71            | -5.44            | 1.27          |               |
| A4 KAKE, CITY OF (TERMINATED)          | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| A5 WHITTIER, CITY OF                   | 880201               | 1053779            | -173578               | 399978             | 6.71            | -6.71            | 0.00          |               |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 1033761              | 1206715            | -172954               | 1043890            | 6.71            | -3.84            | 2.87          |               |
| A7 CRAIG SCHOOL DISTRICT               | 532404               | 563040             | -30636                | 418676             | 6.71            | -1.70            | 5.01          |               |
| A8 DILLINGHAM CITY SCHOOL DISTRICT     | 1725034              | 1870249            | -145215               | 708640             | 6.71            | -4.75            | 1.96          |               |
| A9 THORNE BAY, CITY OF                 | 507083               | 517965             | -10882                | 359408             | 6.71            | -0.70            | 6.01          |               |
| AB AKUTAN, CITY OF                     | 344203               | 374145             | -29942                | 164741             | 6.71            | -4.21            | 2.50          |               |
| AC UNALASKA CITY SCHOOL DISTRICT       | 379780               | 430121             | -50341                | 707284             | 6.71            | -1.65            | 5.06          |               |
| AE KASHUNAMIUT SCHOOL DISTRICT         | 854316               | 984058             | -129742               | 636688             | 6.71            | -4.73            | 1.98          |               |

# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                         | 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 |
|-----------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| AF SEWARD GENERAL HOSPITAL              | 2924575              | 964824             | 1959751               | 1296480            | 6.71            | 13.11            | 19.82         |               |
| B0 MAINWRIGHT, CITY OF                  | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| B1 ST. MARY'S, CITY OF                  | 423041               | 404299             | 18742                 | 371515             | 6.71            | 0.44             | 7.15          |               |
| B2 HOMER, CITY OF                       | 8900863              | 9237294            | -336431               | 3081810            | 6.71            | -2.53            | 4.18          |               |
| B3 RUBY, CITY OF                        | 73359                | 133860             | -60501                | 29133              | 6.71            | -6.71            | 0.00          |               |
| B4 EMMONAK (TERMINATED)                 | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| B5 SPECIAL EDUCATION SERVICE AGENCY     | 469284               | 564276             | -94992                | 387118             | 6.71            | -5.69            | 1.02          |               |
| B6 BARTLETT MEMORIAL HOSPITAL           | 13346635             | 14040915           | -694280               | 9571737            | 6.71            | -1.68            | 5.03          |               |
| B7 NORTHWEST ARCTIC BOROUGH             | 700101               | 794033             | -93932                | 629399             | 6.71            | -3.46            | 3.25          |               |
| B8 ST. MARY'S SCHOOL DISTRICT           | 833269               | 1288766            | -455497               | 197360             | 6.71            | -6.71            | 0.00          |               |
| B9 SELAWIK CITY COUNCIL                 | 6258                 | 21524              | -15266                | 32939              | 6.71            | -6.71            | 0.00          |               |
| BB BRISTOL BAY HOUSING AUTHORITY        | 334116               | 524681             | -190565               | 606311             | 6.71            | -6.71            | 0.00          |               |
| BC COPPER RIVER BASIN HOUSING AUTHORITY | 381558               | 306877             | 74681                 | 177798             | 6.71            | 3.64             | 10.35         |               |
| BD SKAGWAY CITY SCHOOL DISTRICT         | 599362               | 482841             | 116521                | 165499             | 6.71            | 6.11             | 12.82         |               |
| BE HOOPER BAY, CITY OF                  | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| BF KLANOCK, CITY OF                     | 659598               | 771804             | -112206               | 369912             | 6.71            | -6.71            | 0.00          |               |
| C0 PETERSBURG PUBLIC SCHOOLS            | 749067               | 1105133            | -356066               | 626052             | 6.71            | 3.01             | 9.72          | 5             |

# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                             | 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 |
|---------------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 126328               | 112477             | 13851                 | 45697              | 6.71            | 2.63             | 9.34          |               |
| C5 ALEUTIANS EAST BOROUGH                   | 516313               | 552991             | -36678                | 398670             | 6.71            | -2.13            | 4.58          |               |
| C6 KIVALINA, CITY OF                        | 26373                | 55192              | -28819                | 26248              | 6.71            | -6.71            | 0.00          |               |
| C7 BERING STRAITS CRSA                      | 132022               | 97825              | 34197                 | 74226              | 6.71            | 4.00             | 10.71         |               |
| C8 SHISHMAREF, CITY OF                      | 35165                | 26072              | 9093                  | 16335              | 6.71            | 4.83             | 11.54         |               |
| C9 ADAK(TERMINATED)                         | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| CA HUSLIA, CITY OF                          | 175828               | 119190             | 56638                 | 60464              | 6.71            | 8.13             | 14.84         |               |
| CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)    | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| CC KALTAG, CITY OF                          | 13774                | 26945              | -13171                | 20565              | 6.71            | -6.71            | 0.00          |               |
| CE LOWER KALSKAG, CITY OF                   | 109407               | 29023              | 80384                 | 48398              | 6.71            | 14.41            | 21.12         |               |
| CF HAINES BOROUGH SCHOOL DISTRICT           | 302018               | 400329             | -98311                | 543335             | 6.71            | -4.20            | 2.51          |               |
| D0 NOORVIK, CITY OF                         | 158097               | 162218             | -4121                 | 135450             | 6.71            | -0.71            | 6.00          |               |
| D1 ELIM, CITY OF                            | 34732                | 24981              | 9751                  | 15583              | 6.71            | 5.43             | 12.14         |               |
| D2 ATKA, CITY OF                            | 450                  | 18823              | -18373                | 7655               | 6.71            | -6.71            | 0.00          |               |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT   | 877599               | 764008             | 113591                | 845747             | 6.71            | 1.16             | 7.87          |               |
| D4 ALEUTIANS WEST CRSA                      | 80140                | 76983              | 3157                  | 40915              | 6.71            | 0.67             | 7.38          |               |
| D5 DELTA/GREELY SCHOOL DISTRICT             | 1145162              | 1225367            | -80205                | 960913             | 6.71            | -1.94            | 4.77          |               |

# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                         | 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 |
|-----------------------------------------|----------------------|--------------------|-----------------------|--------------------|-----------------|------------------|---------------|---------------|
| D6 LAKE AND PENINSULA BOROUGH           | 254282               | 131778             | 122504                | 173031             | 6.71            | 6.14             | 12.85         |               |
| D7 YAKUTAT, CITY AND BOROUGH OF         | 333654               | 489200             | -155546               | 420522             | 6.71            | -6.71            | 0.00          |               |
| D8 UNALAKLEET, CITY OF                  | 216718               | 270277             | -53559                | 230386             | 6.71            | -5.39            | 1.32          |               |
| D9 DIOMEDE JOINT UTILITIES (TERMINATED) | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| DA KLANOCK CITY SCHOOL DISTRICT         | 356559               | 362438             | -5879                 | 253239             | 6.71            | -0.54            | 6.17          |               |
| DB OLD HARBOR, CITY OF                  | 41122                | 16884              | 24238                 | 11080              | 6.71            | 18.97            | 25.68         |               |
| DC GRAYLING, CITY OF                    | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| DD MEKORYUK, CITY OF                    | 35370                | 18800              | 16570                 | 16764              | 6.71            | 8.57             | 15.28         |               |
| DE ALASKA GATEWAY SCHOOL DISTRICT       | 723817               | 920374             | -196557               | 988002             | 6.71            | -4.61            | 2.10          |               |
| DF SAINT GEORGE, CITY OF                | 1594154              | 1033588            | 560566                | 507815             | 6.71            | 9.57             | 16.28         |               |
| E0 PELICAN CITY SCHOOL DISTRICT         | 194551               | 197379             | -2828                 | 131363             | 6.71            | -0.50            | 6.21          |               |
| E1 DENALI BOROUGH                       | 168994               | 91874              | 77120                 | 63980              | 6.71            | 10.46            | 17.17         |               |
| E2 ALLAKAKET, CITY OF                   | 29077                | 45574              | -16497                | 119296             | 6.71            | -3.21            | 3.50          |               |
| E3 KACHEMAK, CITY OF                    | 8288                 | 12460              | -4172                 | 16807              | 6.71            | -5.76            | 0.95          |               |
| E4 NUJQSUT, CITY OF                     | NO ACTIVE EMPLOYEES  |                    |                       |                    |                 |                  |               |               |
| E5 COOK INLET HOUSING AUTHORITY         | 650222               | 661186             | -10964                | 672838             | 6.71            | -0.38            | 6.33          |               |
| E6 INTERIOR REGIONAL HOUSING AUTHORITY  | 330945               | 417429             | -86484                | 120667             | 6.71            | -6.71            | 0.00          |               |



# 1.2 PERS Contribution Rates For Fiscal Year 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1998

|                                             | 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             | 160625               | 190317             | -29692                | 312696             | 6.71            | -2.20            | 4.51          |               |
| E8 KAKE CITY SCHOOL DISTRICT                | 144069               | 160190             | -16121                | 249397             | 6.71            | -1.50            | 5.21          |               |
| E9 QUINHAGAK, CITY OF                       | 4027                 | 5524               | -1497                 | 14811              | 6.71            | -2.34            | 4.37          |               |
| EA ALEUTIAN HOUSING AUTHORITY               | 145506               | 122351             | 23155                 | 243195             | 6.71            | 0.83             | 7.54          |               |
| EB MARSHALL, CITY OF                        | 21058                | 20345              | 713                   | 75133              | 6.71            | 0.08             | 6.79          |               |
| EC ANCHORAGE TELEPHONE UTILITIES            | 6132112              | 7453464            | -1321352              | 11288259           | 6.71            | -2.71            | 4.00          |               |
| ED BERING STRAITS REGIONAL HOUSING AUTHORIT | 32397                | 51702              | -19305                | 235634             | 6.71            | -1.90            | 4.81          |               |
| TERMINATED EMPLOYERS                        | 2985651              | 2985651            | 0                     | 13131917           | 0.00            | 0.00             | 0.00          |               |
| STATE & POLITICAL SUBDIVISION TOTALS        | 3098809996.          | 2922391997.        | 176417999.            | 1188044345.        | 6.71            | 1.29             | 8.00          |               |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                             | -----FY97----- |          |       | -----FY98----- |        |          | CHANGE   | FY98        |       |       |
|---------------------------------------------|----------------|----------|-------|----------------|--------|----------|----------|-------------|-------|-------|
|                                             | CONSOL         | PAST SRV | TOTAL | ADJ            | CONSOL | PAST SRV | TOTAL IN | 5% ADJUSTED |       |       |
|                                             | RATE           | RATE     | RATE  | RATE           | RATE   | RATE     | RATE     | CAP         | RATE  |       |
| 1 STATE OF ALASKA                           | 10.36          | 3.14     | 13.50 | 13.50          | 6.71   | 2.72     | 9.43     | -4.07       | 9.43  |       |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 10.36          | -10.36   | 0.00  | 0.00           | 6.71   | -6.71    | 0.00     | 0.00        | 0.00  |       |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 10.36          | -10.36   | 0.00  | 0.00           | 6.71   | -6.71    | 0.00     | 0.00        | 0.00  |       |
| 4 BERING STRAITS SCHOOL DISTRICT            | 10.36          | -9.09    | 1.27  | 1.27           | 6.71   | -6.71    | 0.00     | -1.27       | 0.00  |       |
| 5 CHATHAM SCHOOL DISTRICT                   | 10.36          | -1.39    | 8.97  | 8.97           | 6.71   | -6.71    | 0.00     | -8.97       | -5.00 | 3.97  |
| 6 ALASKA MUNICIPAL LEAGUE                   | 10.36          | 18.54    | 28.90 | 28.90          | 6.71   | 17.06    | 23.77    | -5.13       | -5.00 | 23.90 |
| 7 VALDEZ, CITY OF                           | 10.36          | -2.65    | 7.71  | 7.71           | 6.71   | -2.70    | 4.01     | -3.70       |       | 4.01  |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 10.36          | 1.19     | 11.55 | 11.55          | 6.71   | 0.69     | 7.40     | -4.15       |       | 7.40  |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 10.36          | 0.73     | 11.09 | 11.09          | 6.71   | -0.12    | 6.59     | -4.50       |       | 6.59  |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 10.36          | 0.73     | 11.09 | 11.09          | 6.71   | -0.12    | 6.59     | -4.50       |       | 6.59  |
| 11 ANCHORAGE SCHOOL DISTRICT                | 10.36          | 1.25     | 11.61 | 11.61          | 6.71   | 1.72     | 8.43     | -3.18       |       | 8.43  |
| 12 COPPER RIVER SCHOOL DISTRICT             | 10.36          | -4.22    | 6.14  | 6.14           | 6.71   | -5.28    | 1.43     | -4.71       |       | 1.43  |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 10.36          | -0.03    | 10.33 | 10.33          | 6.71   | -1.08    | 5.63     | -4.70       |       | 5.63  |
| 14 HAINES, CITY OF                          | 10.36          | 1.00     | 11.36 | 11.36          | 6.71   | 1.17     | 7.88     | -3.48       |       | 7.88  |
| 15 KENAI, CITY OF                           | 10.36          | -2.42    | 7.94  | 6.03           | 6.71   | -3.73    | 2.98     | -3.05       |       | 2.98  |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 10.36          | -9.80    | 0.56  | 0.56           | 6.71   | -6.71    | 0.00     | -0.56       |       | 0.00  |
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT     | 10.36          | 0.83     | 11.19 | 11.19          | 6.71   | -2.01    | 4.70     | -6.49       | -5.00 | 6.19  |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                          | FY97    |       |       |       | FY98  |         |       |       | CHANGE | FY98  |             |
|------------------------------------------|---------|-------|-------|-------|-------|---------|-------|-------|--------|-------|-------------|
|                                          | CONSOLE | PAST  | SRV   | TOTAL | ADJ   | CONSOLE | PAST  | SRV   | TOTAL  | IN    | 5% ADJUSTED |
|                                          | RATE    | RATE  | RATE  | RATE  | RATE  | RATE    | RATE  | RATE  | RATE   | TOTAL | CAP         |
|                                          |         |       |       |       |       |         |       |       |        |       |             |
| 18 DENALI SCHOOL DISTRICT                | 10.36   | 0.27  | 10.63 | 10.63 | 10.63 | 6.71    | -6.71 | 0.00  | -10.63 | -5.00 | 5.63        |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 10.36   | -0.03 | 10.33 | 10.33 | 10.33 | 6.71    | -1.08 | 5.63  | -4.70  |       | 5.63        |
| 20 CITY AND BOROUGH OF SITKA             | 10.36   | 5.19  | 15.55 | 15.55 | 15.55 | 6.71    | 4.33  | 11.04 | -4.51  |       | 11.04       |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 10.36   | -9.72 | 0.64  | 0.64  | 0.64  | 6.71    | -6.71 | 0.00  | -0.64  |       | 0.00        |
| 22 KETCHIKAN GATEWAY BOROUGH             | 10.36   | 1.66  | 12.02 | 12.02 | 12.02 | 6.71    | -1.09 | 5.62  | -6.40  | -5.00 | 7.02        |
| 23 SOLDOTNA, CITY OF                     | 10.36   | 2.18  | 12.54 | 12.54 | 12.54 | 6.71    | 0.62  | 7.33  | -5.21  | -5.00 | 7.54        |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 10.36   | 1.15  | 11.51 | 10.00 | 10.00 | 6.71    | -4.03 | 2.68  | -7.32  | -5.00 | 5.00        |
| 25 KUSPUK SCHOOL DISTRICT                | 10.36   | 0.53  | 10.89 | 10.89 | 10.89 | 6.71    | -3.55 | 3.16  | -7.73  | -5.00 | 5.89        |
| 26 CITY AND BOROUGH OF JUNEAU            | 10.36   | 0.17  | 10.53 | 10.53 | 10.53 | 6.71    | 0.11  | 6.82  | -3.71  |       | 6.82        |
| 28 KODIAK, CITY OF                       | 10.36   | -7.31 | 3.05  | 3.05  | 3.05  | 6.71    | -6.71 | 0.00  | -3.05  |       | 0.00        |
| 29 FAIRBANKS, CITY OF                    | 10.36   | 10.46 | 20.82 | 20.82 | 20.82 | 6.71    | 9.70  | 16.41 | -4.41  |       | 16.41       |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 10.36   | 10.46 | 20.82 | 20.82 | 20.82 | 6.71    | 9.70  | 16.41 | -4.41  |       | 16.41       |
| 31 WASILLA, CITY OF                      | 10.36   | 1.43  | 11.79 | 11.79 | 11.79 | 6.71    | 0.65  | 7.36  | -4.43  |       | 7.36        |
| 32 SKAGWAY, CITY OF                      | 10.36   | -4.85 | 5.51  | 5.51  | 5.51  | 6.71    | -0.59 | 6.12  | 0.61   |       | 6.12        |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 10.36   | -0.89 | 9.47  | 9.47  | 9.47  | 6.71    | -0.66 | 6.05  | -3.42  |       | 6.05        |
| 34 PALMER, CITY OF                       | 10.36   | 0.57  | 10.93 | 10.93 | 10.93 | 6.71    | -2.52 | 4.19  | -6.74  | -5.00 | 5.93        |
| 35 WRANGELL, CITY OF                     | 10.36   | -1.51 | 8.85  | 8.85  | 8.85  | 6.71    | 1.25  | 7.96  | -0.89  |       | 7.96        |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                       | -----FY97----- |                  |               |             | -----FY98----- |                  |               |                  | CHANGE             |              |
|---------------------------------------|----------------|------------------|---------------|-------------|----------------|------------------|---------------|------------------|--------------------|--------------|
|                                       | CONSOL<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE | CONSOL<br>RATE | PAST SRV<br>RATE | TOTAL<br>RATE | IN TOTAL<br>RATE | 5% ADJUSTED<br>CAP | FY98<br>RATE |
| 36 BETHEL, CITY OF                    | 10.36          | -6.25            | 4.11          | 4.11        | 6.71           | -6.71            | 0.00          | -4.11            |                    | 0.00         |
| 37 VALDEZ CITY SCHOOLS                | 10.36          | 2.91             | 13.27         | 13.27       | 6.71           | 2.31             | 9.02          | -4.25            |                    | 9.02         |
| 38 HOONAH CITY SCHOOLS                | 10.36          | 16.05            | 26.41         | 26.41       | 6.71           | 19.08            | 25.79         | -0.62            |                    | 25.79        |
| 39 NOME, CITY OF                      | 10.36          | -5.44            | 4.92          | 4.92        | 6.71           | -6.70            | 0.01          | -4.91            |                    | 0.01         |
| 40 KOTZEBUE, CITY OF                  | 10.36          | -10.36           | 0.00          | 0.00        | 6.71           | -6.71            | 0.00          | 0.00             |                    | 0.00         |
| 41 GALENA CITY SCHOOLS                | 10.36          | -10.36           | 0.00          | 0.00        | 6.71           | -6.71            | 0.00          | 0.00             |                    | 0.00         |
| 43 PETERSBURG, CITY OF                | 10.36          | 3.63             | 13.99         | 13.99       | 6.71           | 3.01             | 9.72          | -4.27            |                    | 9.72         |
| 44 BRISTOL BAY BOROUGH                | 10.36          | 0.82             | 11.18         | 11.18       | 6.71           | -2.23            | 4.48          | -6.70            | -5.00              | 6.18         |
| 45 NORTH SLOPE BOROUGH                | 10.36          | -1.21            | 9.15          | 9.15        | 6.71           | -3.32            | 3.39          | -5.76            | -5.00              | 4.15         |
| 46 WRANGELL CITY SCHOOLS              | 10.36          | -0.53            | 9.83          | 9.83        | 6.71           | -0.07            | 6.64          | -3.19            |                    | 6.64         |
| 48 CORDOVA, CITY OF                   | 10.36          | -0.24            | 10.12         | 10.12       | 6.71           | -4.24            | 2.47          | -7.65            | -5.00              | 5.12         |
| 49 NOME CITY SCHOOLS                  | 10.36          | -10.36           | 0.00          | 0.00        | 6.71           | -4.07            | 2.64          | 2.64             |                    | 2.64         |
| 51 KING COVE, CITY OF                 | 10.36          | -0.59            | 9.77          | 9.77        | 6.71           | -1.31            | 5.40          | -4.37            |                    | 5.40         |
| 52 ALASKA HOUSING FINANCE CORPORATION | 10.36          | 0.02             | 10.38         | 10.38       | 6.71           | -1.96            | 4.75          | -5.63            | -5.00              | 5.38         |
| 53 LOWER YUKON SCHOOL DISTRICT        | 10.36          | -9.90            | 0.46          | 0.46        | 6.71           | -6.71            | 0.00          | -0.46            |                    | 0.00         |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT   | 10.36          | -10.36           | 0.00          | 0.00        | 6.71           | -6.71            | 0.00          | 0.00             |                    | 0.00         |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT  | 10.36          | 0.97             | 11.33         | 11.33       | 6.71           | 2.59             | 9.30          | -2.03            |                    | 9.30         |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                          | -----FY97----- |        |       | -----FY98----- |        |       | CHANGE | FY98        |      |
|------------------------------------------|----------------|--------|-------|----------------|--------|-------|--------|-------------|------|
|                                          | CONSOL         | PAST   | SRV   | ADJ            | CONSOL | PAST  | SRV    | 5% ADJUSTED |      |
|                                          | RATE           | RATE   | TOTAL | RATE           | RATE   | RATE  | TOTAL  | CAP         | RATE |
| 56 PRIIBLOF REGION SCHOOL DISTRICT       | 10.36          | -1.08  | 9.28  | 6.59           | 6.71   | -4.37 | 2.34   | -4.25       | 2.34 |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 10.36          | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00   | 0.00        | 0.00 |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 10.36          | 0.05   | 10.41 | 10.41          | 6.71   | -1.30 | 5.41   | -5.00       | 5.41 |
| 59 YUKON FLATS SCHOOL DISTRICT           | 10.36          | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00   | 0.00        | 0.00 |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 10.36          | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00   | 0.00        | 0.00 |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 10.36          | -3.11  | 7.25  | 7.25           | 6.71   | -3.74 | 2.97   | -4.28       | 2.97 |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 10.36          | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00   | 0.00        | 0.00 |
| 63 CORDOVA COMMUNITY HOSPITAL            | 10.36          | 1.47   | 11.83 | 11.83          | 6.71   | 1.20  | 7.91   | -3.92       | 7.91 |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 10.36          | -4.39  | 5.97  | 5.97           | 6.71   | -6.63 | 0.08   | -5.89       | 0.97 |
| 65 SITKA COMMUNITY HOSPITAL              | 10.36          | 0.22   | 10.58 | 10.58          | 6.71   | -3.31 | 3.40   | -7.18       | 5.58 |
| 66 TANANA CITY SCHOOL DISTRICT           | 10.36          | 0.49   | 10.85 | 10.85          | 6.71   | 2.48  | 9.19   | -1.66       | 9.19 |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 10.36          | -4.62  | 5.74  | 6.55           | 6.71   | 0.09  | 6.80   | 0.25        | 6.80 |
| 68 HYDABURG CITY SCHOOLS                 | 10.36          | -2.45  | 7.91  | 9.32           | 6.71   | -3.42 | 3.29   | -6.03       | 4.32 |
| 69 TANANA, CITY OF                       | 10.36          | -6.95  | 3.41  | 3.41           | 6.71   | -6.71 | 0.00   | -3.41       | 0.00 |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 10.36          | -10.36 | 0.00  | 1.37           | 6.71   | -6.71 | 0.00   | -1.37       | 0.00 |
| 71 BARROW, CITY OF                       | 10.36          | -2.12  | 8.24  | 8.24           | 6.71   | -3.81 | 2.90   | -5.34       | 3.24 |
| 72 ST. PAUL, CITY OF                     | 10.36          | -2.55  | 7.81  | 7.81           | 6.71   | -3.59 | 3.12   | -4.69       | 3.12 |

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES  
FOR FISCAL YEARS 1997 & 1998

|                                        | FY97            |              |                      |             | FY98            |              |                      |               | CHANGE           |                            |      |
|----------------------------------------|-----------------|--------------|----------------------|-------------|-----------------|--------------|----------------------|---------------|------------------|----------------------------|------|
|                                        | CONSOLE<br>RATE | PAST<br>RATE | SRV<br>TOTAL<br>RATE | ADJ<br>RATE | CONSOLE<br>RATE | PAST<br>RATE | SRV<br>TOTAL<br>RATE | TOTAL<br>RATE | IN TOTAL<br>RATE | 5% ADJUSTED<br>CAP<br>RATE | FY98 |
| 73 ANCHORAGE, MUNICIPALITY OF          | 10.36           | 0.78         | 11.14                | 11.14       | 6.71            | 0.34         | 7.05                 | 7.05          | -4.09            | 7.05                       |      |
| 74 KODIAK ISLAND BOROUGH               | 10.36           | 0.68         | 11.04                | 11.04       | 6.71            | 0.20         | 6.91                 | 6.91          | -4.13            | 6.91                       |      |
| 75 NOME JOINT UTILITIES                | 10.36           | -10.36       | 0.00                 | 0.00        | 6.71            | -6.71        | 0.00                 | 0.00          | 0.00             | 0.00                       |      |
| 76 SAND POINT, CITY OF                 | 10.36           | -3.80        | 6.56                 | 7.42        | 6.71            | -3.16        | 3.55                 | 3.55          | -3.87            | 3.55                       |      |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT   | 10.36           | 4.16         | 14.52                | 14.52       | 6.71            | 3.91         | 10.62                | 10.62         | -3.90            | 10.62                      |      |
| 78 DILLINGHAM, CITY OF                 | 10.36           | 0.73         | 11.09                | 11.09       | 6.71            | -3.97        | 2.74                 | 2.74          | -8.35            | 6.09                       |      |
| 79 UNALASKA, CITY OF                   | 10.36           | -1.26        | 9.10                 | 9.10        | 6.71            | -1.32        | 5.39                 | 5.39          | -3.71            | 5.39                       |      |
| 80 KENAI PENINSULA BOROUGH             | 10.36           | 1.41         | 11.77                | 11.77       | 6.71            | 1.40         | 8.11                 | 8.11          | -3.66            | 8.11                       |      |
| 81 KETCHIKAN, CITY OF                  | 10.36           | 8.73         | 19.09                | 19.09       | 6.71            | 8.77         | 15.48                | 15.48         | -3.61            | 15.48                      |      |
| 82 SEWARD, CITY OF                     | 10.36           | -2.46        | 7.90                 | 7.90        | 6.71            | -2.00        | 4.71                 | 4.71          | -3.19            | 4.71                       |      |
| 83 FORT YUKON, CITY OF                 | 10.36           | -10.36       | 0.00                 | 0.00        | 6.71            | -6.71        | 0.00                 | 0.00          | 0.00             | 0.00                       |      |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT | 10.36           | 3.19         | 13.55                | 13.55       | 6.71            | 1.86         | 8.57                 | 8.57          | -4.98            | 8.57                       |      |
| 85 CORDOVA PUBLIC SCHOOLS              | 10.36           | 3.80         | 14.16                | 14.16       | 6.71            | 4.67         | 11.38                | 11.38         | -2.78            | 11.38                      |      |
| 86 CRAIG, CITY OF                      | 10.36           | 0.02         | 10.38                | 10.38       | 6.71            | 0.47         | 7.18                 | 7.18          | -3.20            | 7.18                       |      |
| 87 PETERSBURG GENERAL HOSPITAL         | 10.36           | 3.63         | 13.99                | 13.99       | 6.71            | 3.01         | 9.72                 | 9.72          | -4.27            | 9.72                       |      |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 10.36           | 1.46         | 11.82                | 11.82       | 6.71            | 0.82         | 7.53                 | 7.53          | -4.29            | 7.53                       |      |
| 91 NORTH POLE, CITY OF                 | 10.36           | 0.81         | 11.17                | 11.17       | 6.71            | 0.53         | 7.24                 | 7.24          | -3.93            | 7.24                       |      |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                        | FY97                |                  |               | FY98        |                |                  | CHANGE<br>TOTAL IN TOTAL<br>RATE | FY98<br>5% ADJUSTED<br>CAP RATE |
|----------------------------------------|---------------------|------------------|---------------|-------------|----------------|------------------|----------------------------------|---------------------------------|
|                                        | CONSOL<br>RATE      | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE | CONSOL<br>RATE | PAST SRV<br>RATE |                                  |                                 |
| 92 GALENA, CITY OF                     | 10.36               | -8.50            | 1.86          | 1.86        | 6.71           | -6.71            | 0.00                             | 0.00                            |
| 93 NENANA, CITY OF                     | 10.36               | 1.09             | 11.45         | 10.00       | 6.71           | -1.58            | 5.13                             | 5.13                            |
| 94 HAINES BOROUGH                      | 10.36               | 1.08             | 11.44         | 11.44       | 6.71           | 1.37             | 8.08                             | 8.08                            |
| 96 NENANA CITY PUBLIC SCHOOLS          | 10.36               | -10.36           | 0.00          | 0.00        | 6.71           | -6.71            | 0.00                             | 0.00                            |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | NO ACTIVE EMPLOYEES |                  |               |             |                |                  |                                  |                                 |
| A1 SAXMAN, CITY OF                     | 10.36               | 10.05            | 20.41         | 30.96       | 6.71           | 19.75            | 26.46                            | 26.46                           |
| A2 HOONAH, CITY OF                     | 10.36               | -10.36           | 0.00          | 0.00        | 6.71           | -6.71            | 0.00                             | 0.00                            |
| A3 PELICAN, CITY OF                    | 10.36               | 0.44             | 10.80         | 10.80       | 6.71           | -5.44            | 1.27                             | 5.80                            |
| A4 KAKE, CITY OF (TERMINATED)          | NO ACTIVE EMPLOYEES |                  |               |             |                |                  |                                  |                                 |
| A5 WHITTIER, CITY OF                   | 10.36               | -7.99            | 2.37          | 2.37        | 6.71           | -6.71            | 0.00                             | 0.00                            |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 10.36               | -1.57            | 8.79          | 8.79        | 6.71           | -3.84            | 2.87                             | 3.79                            |
| A7 CRAIG SCHOOL DISTRICT               | 10.36               | -1.14            | 9.22          | 9.22        | 6.71           | -1.70            | 5.01                             | 5.01                            |
| A8 DILLINGHAM CITY SCHOOL DISTRICT     | 10.36               | 1.16             | 11.52         | 11.52       | 6.71           | -4.75            | 1.96                             | 6.52                            |
| A9 THORNE BAY, CITY OF                 | 10.36               | -1.30            | 9.06          | 9.06        | 6.71           | -0.70            | 6.01                             | 6.01                            |
| AB AKUTAN, CITY OF                     | 10.36               | 1.22             | 11.58         | 11.58       | 6.71           | -4.21            | 2.50                             | 6.58                            |
| AC UNALASKA CITY SCHOOL DISTRICT       | 10.36               | -2.62            | 7.74          | 7.74        | 6.71           | -1.65            | 5.06                             | 5.06                            |
| AE KASHUNAMIUT SCHOOL DISTRICT         | 10.36               | -3.96            | 6.40          | 6.40        | 6.71           | -4.73            | 1.98                             | 1.98                            |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                         | -----FY97-----      |        |       | -----FY98----- |        |       | CHANGE   |             | FY98  |       |
|-----------------------------------------|---------------------|--------|-------|----------------|--------|-------|----------|-------------|-------|-------|
|                                         | CONSOL              | PAST   | SRV   | ADJ            | CONSOL | PAST  | TOTAL    | 5% ADJUSTED |       |       |
|                                         | RATE                | RATE   | RATE  | RATE           | RATE   | RATE  | IN TOTAL | CAP         | RATE  |       |
| AF SEWARD GENERAL HOSPITAL              | 10.36               | 14.56  | 24.92 | 24.92          | 6.71   | 13.11 | 19.82    | -5.10       | -5.00 | 19.92 |
| B0 MAINWRIGHT, CITY OF                  | NO ACTIVE EMPLOYEES |        |       |                |        |       |          |             |       |       |
| B1 ST. MARY'S, CITY OF                  | 10.36               | -3.86  | 6.50  | 6.50           | 6.71   | 0.44  | 7.15     | 0.65        |       | 7.15  |
| B2 HOMER, CITY OF                       | 10.36               | -0.36  | 10.00 | 10.00          | 6.71   | -2.53 | 4.18     | -5.82       | -5.00 | 5.00  |
| B3 RUBY, CITY OF                        | 10.36               | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00     | 0.00        |       | 0.00  |
| B4 EMMONAK (TERMINATED)                 | NO ACTIVE EMPLOYEES |        |       |                |        |       |          |             |       |       |
| B5 SPECIAL EDUCATION SERVICE AGENCY     | 10.36               | -4.73  | 5.63  | 5.63           | 6.71   | -5.69 | 1.02     | -4.61       |       | 1.02  |
| B6 BARTLETT MEMORIAL HOSPITAL           | 10.36               | 0.27   | 10.63 | 10.63          | 6.71   | -1.68 | 5.03     | -5.60       | -5.00 | 5.63  |
| B7 NORTHWEST ARCTIC BOROUGH             | 10.36               | -2.33  | 8.03  | 8.03           | 6.71   | -3.46 | 3.25     | -4.78       |       | 3.25  |
| B8 ST. MARY'S SCHOOL DISTRICT           | 10.36               | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00     | 0.00        |       | 0.00  |
| B9 SELAWIK CITY COUNCIL                 | 10.36               | -2.95  | 7.41  | 7.41           | 6.71   | -6.71 | 0.00     | -7.41       | -5.00 | 2.41  |
| BB BRISTOL BAY HOUSING AUTHORITY        | 10.36               | -10.36 | 0.00  | 0.00           | 6.71   | -6.71 | 0.00     | 0.00        |       | 0.00  |
| BC COPPER RIVER BASIN HOUSING AUTHORITY | 10.36               | -2.56  | 7.80  | 9.06           | 6.71   | 3.64  | 10.35    | 1.29        |       | 10.35 |
| BD SKAGWAY CITY SCHOOL DISTRICT         | 10.36               | 8.73   | 19.09 | 19.09          | 6.71   | 6.11  | 12.82    | -6.27       | -5.00 | 14.09 |
| BE HOOPER BAY, CITY OF                  | NO ACTIVE EMPLOYEES |        |       |                |        |       |          |             |       |       |
| BF KILWICK, CITY OF                     | 10.36               | -1.87  | 8.49  | 16.56          | 6.71   | -6.71 | 0.00     | -16.56      | -5.00 | 11.56 |
| C0 PETERSBURG PUBLIC SCHOOLS            | 10.36               | 3.63   | 13.99 | 13.99          | 6.71   | 3.01  | 9.72     | -4.27       |       | 9.72  |



# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                             | FY97-----           |                  |               |             | FY98-----       |                  | CHANGE<br>TOTAL IN<br>RATE | FY98<br>5% ADJUSTED<br>CAP RATE |
|---------------------------------------------|---------------------|------------------|---------------|-------------|-----------------|------------------|----------------------------|---------------------------------|
|                                             | CONSOLE<br>RATE     | PAST SRV<br>RATE | TOTAL<br>RATE | ADJ<br>RATE | CONSOLE<br>RATE | PAST SRV<br>RATE |                            |                                 |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 10.36               | 4.04             | 14.40         | 14.40       | 6.71            | 2.63             | 9.34                       | -5.00 9.40                      |
| C5 ALEUTIANS EAST BOROUGH                   | 10.36               | -0.98            | 9.38          | 9.38        | 6.71            | -2.13            | 4.58                       | -4.80 4.58                      |
| C6 KIVALINA, CITY OF                        | 10.36               | -10.36           | 0.00          | 0.61        | 6.71            | -6.71            | 0.00                       | -0.61 0.00                      |
| C7 BERING STRAITS CRSA                      | 10.36               | 4.22             | 14.58         | 12.82       | 6.71            | 4.00             | 10.71                      | -2.11 10.71                     |
| C8 SHISHMAREF, CITY OF                      | 10.36               | 5.75             | 16.11         | 16.11       | 6.71            | 4.83             | 11.54                      | -4.57 11.54                     |
| C9 ADAK(TERMINATED)                         | NO ACTIVE EMPLOYEES |                  |               |             |                 |                  |                            |                                 |
| CA HUSLIA, CITY OF                          | 10.36               | 3.75             | 14.11         | 14.11       | 6.71            | 8.13             | 14.84                      | 0.73 14.84                      |
| CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)    | NO ACTIVE EMPLOYEES |                  |               |             |                 |                  |                            |                                 |
| CC KALTAG, CITY OF                          | 10.36               | -10.36           | 0.00          | 0.00        | 6.71            | -6.71            | 0.00                       | 0.00 0.00                       |
| CE LOWER KALSKAG, CITY OF                   | 10.36               | 16.07            | 26.43         | 25.18       | 6.71            | 14.41            | 21.12                      | -4.06 21.12                     |
| CF HAINES BOROUGH SCHOOL DISTRICT           | 10.36               | -4.66            | 5.70          | 5.70        | 6.71            | -4.20            | 2.51                       | -3.19 2.51                      |
| D0 NOORVIK, CITY OF                         | 10.36               | -0.99            | 9.37          | 9.37        | 6.71            | -0.71            | 6.00                       | -3.37 6.00                      |
| D1 ELIM, CITY OF                            | 10.36               | 2.32             | 12.68         | 12.68       | 6.71            | 5.43             | 12.14                      | -0.54 12.14                     |
| D2 ATKA, CITY OF                            | 10.36               | -10.36           | 0.00          | 3.70        | 6.71            | -6.71            | 0.00                       | -3.70 0.00                      |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT   | 10.36               | 1.96             | 12.32         | 12.32       | 6.71            | 1.16             | 7.87                       | -4.45 7.87                      |
| D4 ALEUTIANS WEST CRSA                      | 10.36               | -3.47            | 6.89          | 6.89        | 6.71            | 0.67             | 7.38                       | 0.49 7.38                       |
| D5 DELTA/GREELY SCHOOL DISTRICT             | 10.36               | -1.52            | 8.84          | 8.84        | 6.71            | -1.94            | 4.77                       | -4.07 4.77                      |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                         | -----FY97-----      |          |       | -----FY98----- |                     |          | CHANGE   | FY98        |       |       |
|-----------------------------------------|---------------------|----------|-------|----------------|---------------------|----------|----------|-------------|-------|-------|
|                                         | CONSOL              | PAST SRV | TOTAL | ADJ            | CONSOL              | PAST SRV | TOTAL IN | 5% ADJUSTED |       |       |
|                                         | RATE                | RATE     | RATE  | RATE           | RATE                | RATE     | TO TOTAL | CAP         | RATE  |       |
| D6 LAKE AND PENINSULA BOROUGH           | 10.36               | 2.75     | 13.11 | 13.11          | 6.71                | 6.14     | 12.85    | -0.26       |       | 12.85 |
| D7 YAKUTAT, CITY AND BOROUGH OF         | 10.36               | -8.52    | 1.84  | 1.84           | 6.71                | -6.71    | 0.00     | -1.84       |       | 0.00  |
| D8 UNALAKLEET, CITY OF                  | 10.36               | 1.04     | 11.40 | 11.40          | 6.71                | -5.39    | 1.32     | -10.08      | -5.00 | 6.40  |
| D9 DIOMEDE JOINT UTILITIES (TERMINATED) | NO ACTIVE EMPLOYEES |          |       |                |                     |          |          |             |       |       |
| DA Klawock City School District         | 10.36               | -2.03    | 8.33  | 8.33           | 6.71                | -0.54    | 6.17     | -2.16       |       | 6.17  |
| DB Old Harbor, City of                  | 10.36               | 16.99    | 27.35 | 24.97          | 6.71                | 18.97    | 25.68    | 0.71        |       | 25.68 |
| DC Grayling, City of                    | 10.36               | 0.44     | 10.80 | 10.80          | NO ACTIVE EMPLOYEES |          |          |             |       |       |
| DD Mekoryuk, City of                    | 10.36               | 8.74     | 19.10 | 19.10          | 6.71                | 8.57     | 15.28    | -3.82       |       | 15.28 |
| DE Alaska Gateway School District       | 10.36               | -3.66    | 6.70  | 6.70           | 6.71                | -4.61    | 2.10     | -4.60       |       | 2.10  |
| DF Saint George, City of                | 10.36               | 13.20    | 23.56 | 28.57          | 6.71                | 9.57     | 16.28    | -12.29      | -5.00 | 23.57 |
| E0 Pelican City School District         | 10.36               | 1.51     | 11.87 | 11.87          | 6.71                | -0.50    | 6.21     | -5.66       | -5.00 | 6.87  |
| E1 Denali Borough                       | 10.36               | 5.70     | 16.06 | 16.06          | 6.71                | 10.46    | 17.17    | 1.11        |       | 17.17 |
| E2 Allakaket, City of                   | 10.36               | -1.00    | 9.36  | 9.36           | 6.71                | -3.21    | 3.50     | -5.86       | -5.00 | 4.36  |
| E3 Kachemak, City of                    | 10.36               | 0.54     | 10.90 | 10.90          | 6.71                | -5.76    | 0.95     | -9.95       | -5.00 | 5.90  |
| E4 Nuiqsut, City of                     | 10.36               | 5.86     | 16.22 | 16.22          | NO ACTIVE EMPLOYEES |          |          |             |       |       |
| E5 Cook Inlet Housing Authority         | 10.36               | 2.60     | 12.96 | 12.96          | 6.71                | -0.38    | 6.33     | -6.63       | -5.00 | 7.96  |
| E6 Interior Regional Housing Authority  | 10.36               | 0.98     | 11.34 | 11.34          | 6.71                | -6.71    | 0.00     | -11.34      | -5.00 | 6.34  |

# 1.3 PERS Contribution Rates For Fiscal Years 1997 & 1998 (continued)

## STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1997 & 1998

|                                        | FY97    |       |       | FY98  |       |      | CHANGE  |       | FY98 |       | 5% ADJUSTED |      |
|----------------------------------------|---------|-------|-------|-------|-------|------|---------|-------|------|-------|-------------|------|
|                                        | CONSOLE | PAST  | SRV   | TOTAL | ADJ   | RATE | CONSOLE | PAST  | SRV  | TOTAL | RATE        | CAP  |
|                                        | RATE    | RATE  | RATE  | RATE  | RATE  | RATE | RATE    | RATE  | RATE | RATE  | RATE        | RATE |
| E7 YAKUTAT CITY SCHOOL DISTRICT        | 10.36   | -0.71 | 9.65  | 9.65  | 9.65  | 6.71 | 6.71    | -2.20 | 4.51 | -5.14 | -5.00       | 4.65 |
| E8 KAKE CITY SCHOOL DISTRICT           | 10.36   | -0.53 | 9.83  | 9.83  | 9.83  | 6.71 | 6.71    | -1.50 | 5.21 | -4.62 |             | 5.21 |
| E9 QUINHAGAK, CITY OF                  | 10.36   | 0.12  | 10.48 | 10.48 | 10.48 | 6.71 | 6.71    | -2.34 | 4.37 | -6.11 | -5.00       | 5.48 |
| EA ALEUTIAN HOUSING AUTHORITY          | 10.36   | 1.42  | 11.78 | 11.78 | 11.78 | 6.71 | 6.71    | 0.83  | 7.54 | -4.24 |             | 7.54 |
| EB MARSHALL, CITY OF                   | 10.36   | -0.56 | 9.80  | 9.80  | 9.80  | 6.71 | 6.71    | 0.08  | 6.79 | -3.01 |             | 6.79 |
|                                        |         |       |       |       |       |      |         |       |      |       |             |      |
| STATE AND POLITICAL SUBDIVISION TOTALS | 10.36   | 1.78  | 12.14 | 12.14 | 12.14 | 6.71 | 6.71    | 1.29  | 8.00 | -4.14 |             | 8.00 |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                             | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|---------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 1 STATE OF ALASKA                           | 1007351574.                   | -68354469.                             | 144223957.                     | 1083221062.                   |
| 2 SOUTHWEST REGION SCHOOL DISTRICT          | 1484898.                      | -209130.                               | 195950.                        | 1471718.                      |
| 3 ANNETTE ISLAND SCHOOL DISTRICT            | 190009.                       | 80782.                                 | 41592.                         | 312383.                       |
| 4 BERING STRAITS SCHOOL DISTRICT            | 2020679.                      | 328095.                                | 360757.                        | 2709531.                      |
| 5 CHATHAM SCHOOL DISTRICT                   | 71833.                        | 240539.                                | 47978.                         | 360350.                       |
| 6 ALASKA MUNICIPAL LEAGUE                   | 502215.                       | -73864.                                | 65792.                         | 494143.                       |
| 7 VALDEZ, CITY OF                           | 4363195.                      | -161100.                               | 645415.                        | 4847510.                      |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT            | 6904653.                      | -372554.                               | 1003289.                       | 7535388.                      |
| 9 MATANUSKA-SUSITNA BOROUGH                 | 6041301.                      | -727247.                               | 816205.                        | 6130259.                      |
| 10 MATANUSKA-SUSITNA SCHOOL DISTRICT        | 9595854.                      | 390267.                                | 1533804.                       | 11519925.                     |
| 11 ANCHORAGE SCHOOL DISTRICT                | 97329840.                     | -10073465.                             | 13402022.                      | 100658397.                    |
| 12 COPPER RIVER SCHOOL DISTRICT             | 1003530.                      | 138871.                                | 175465.                        | 1317866.                      |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES | 77361304.                     | -4906008.                              | 11128671.                      | 83583967.                     |
| 14 HAINES, CITY OF                          | 842557.                       | -106890.                               | 112994.                        | 848661.                       |
| 15 KENAI, CITY OF                           | 5128495.                      | 130689.                                | 807777.                        | 6066961.                      |
| 16 FAIRBANKS NORTH STAR BOROUGH             | 7345158.                      | 134115.                                | 1148768.                       | 8628041.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                          | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 17 FAIRBANKS NORTH STAR SCHOOL DISTRICT  | 19378433.                     | -473701.                               | 2903646.                       | 21808378.                     |
| 18 DENALI SCHOOL DISTRICT                | 344680.                       | -44878.                                | 46048.                         | 345850.                       |
| 19 UNIVERSITY OF AK - GEO. INSTITUTE     | 7078821.                      | -633454.                               | 989967.                        | 7435334.                      |
| 20 CITY AND BOROUGH OF SITKA             | 8500094.                      | -799253.                               | 1182800.                       | 8883641.                      |
| 21 CHUGACH REGIONAL SCHOOL DISTRICT      | 84359.                        | -12651.                                | 11014.                         | 82722.                        |
| 22 KETCHIKAN GATEWAY BOROUGH             | 2764340.                      | -240371.                               | 387665.                        | 2911634.                      |
| 23 SOLDOTNA, CITY OF                     | 1555522.                      | -220944.                               | 204983.                        | 1539561.                      |
| 24 IDITAROD AREA SCHOOL DISTRICT         | 960495.                       | -130793.                               | 127437.                        | 957139.                       |
| 25 KUSPUK SCHOOL DISTRICT                | 974871.                       | 60378.                                 | 159008.                        | 1194257.                      |
| 26 CITY AND BOROUGH OF JUNEAU            | 31887142.                     | -1957495.                              | 4597003.                       | 34526650.                     |
| 28 KODIAK, CITY OF                       | 8098813.                      | -540038.                               | 1160979.                       | 8719754.                      |
| 29 FAIRBANKS, CITY OF                    | 43420716.                     | -725896.                               | 6557652.                       | 49252472.                     |
| 30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM | 10176238.                     | 170333.                                | 1589167.                       | 11935738.                     |
| 31 WASILLA, CITY OF                      | 421733.                       | -15423.                                | 62407.                         | 468717.                       |
| 32 SKAGWAY, CITY OF                      | 555681.                       | -45213.                                | 78405.                         | 588873.                       |
| 33 GREATER SITKA BOROUGH SCHOOL DISTRICT | 3350950.                      | -274623.                               | 472504.                        | 3548831.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                       | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|---------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 34 PALMER, CITY OF                    | 2152200.                      | 374949.                                | 388154.                        | 2915303.                      |
| 35 WRANGELL, CITY OF                  | 3679132.                      | -209211.                               | 532958.                        | 4002879.                      |
| 36 BETHEL, CITY OF                    | 613401.                       | -282551.                               | 50817.                         | 381667.                       |
| 37 VALDEZ CITY SCHOOLS                | 1997865.                      | -333202.                               | 255682.                        | 1920345.                      |
| 38 HOONAH CITY SCHOOLS                | 1364137.                      | -189935.                               | 180350.                        | 1354552.                      |
| 39 NONE, CITY OF                      | 1108818.                      | 9985.                                  | 171841.                        | 1290644.                      |
| 40 KOTZEBUE, CITY OF                  | 570980.                       | -82750.                                | 74989.                         | 563219.                       |
| 41 GALENA CITY SCHOOLS                | 316449.                       | 95740.                                 | 63310.                         | 475499.                       |
| 43 PETERSBURG, CITY OF                | 3709775.                      | 27105.                                 | 573961.                        | 4310841.                      |
| 44 BRISTOL BAY BOROUGH                | 774478.                       | 29618.                                 | 123504.                        | 927600.                       |
| 45 NORTH SLOPE BOROUGH                | 17127564.                     | 1062289.                               | 2793845.                       | 20983698.                     |
| 46 WRANGELL CITY SCHOOLS              | 646659.                       | -87286.                                | 85916.                         | 645289.                       |
| 48 CORDOVA, CITY OF                   | 2990447.                      | -162152.                               | 434408.                        | 3262703.                      |
| 49 NONE CITY SCHOOLS                  | 1633482.                      | -227236.                               | 215990.                        | 1622236.                      |
| 51 KING COVE, CITY OF                 | 221433.                       | -99350.                                | 18751.                         | 140834.                       |
| 52 ALASKA HOUSING FINANCE CORPORATION | 5291325.                      | -156986.                               | 788602.                        | 5922941.                      |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                          | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 53 LOWER YUKON SCHOOL DISTRICT           | 3424892.                      | -308984.                               | 478583.                        | 3594491.                      |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT      | 2753542.                      | 421213.                                | 487622.                        | 3662377.                      |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT     | 1153422.                      | -153289.                               | 153614.                        | 1153747.                      |
| 56 PRIBILOF REGION SCHOOL DISTRICT       | 455181.                       | -61374.                                | 60486.                         | 454293.                       |
| 57 LOWER KUSKOKWIM SCHOOL DISTRICT       | 4435953.                      | -699921.                               | 573831.                        | 4309863.                      |
| 58 KODIAK ISLAND SCHOOL DISTRICT         | 4262965.                      | -596912.                               | 563082.                        | 4229135.                      |
| 59 YUKON FLATS SCHOOL DISTRICT           | 359113.                       | -98165.                                | 40080.                         | 301028.                       |
| 60 YUKON-KOYUKOK SCHOOL DISTRICT         | 1188660.                      | -157584.                               | 158367.                        | 1189443.                      |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT   | 8020496.                      | -593100.                               | 1140801.                       | 8568197.                      |
| 62 ALEUTIAN REGION SCHOOL DISTRICT       | 752713.                       | -42977.                                | 109011.                        | 818747.                       |
| 63 CORDOVA COMMUNITY HOSPITAL            | 1104055.                      | -156162.                               | 145590.                        | 1093483.                      |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT    | 969374.                       | -87949.                                | 135381.                        | 1016806.                      |
| 65 SITKA COMMUNITY HOSPITAL              | 1879899.                      | 100258.                                | 304139.                        | 2284296.                      |
| 66 TANANA CITY SCHOOL DISTRICT           | 55450.                        | -1820.                                 | 8237.                          | 61867.                        |
| 67 SOUTHEASTERN REGIONAL RESOURCE CENTER | 316210.                       | -41410.                                | 42208.                         | 317008.                       |
| 68 HYDABURG CITY SCHOOLS                 | 0.                            | 0.                                     | 0.                             | 0.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                          | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 69 TANANA, CITY OF                       | 71793.                        | -13610.                                | 8937.                          | 67120.                        |
| 70 NORTHERN PACIFIC FISHERIES MANAGEMENT | 251267.                       | 317319.                                | 87331.                         | 655917.                       |
| 71 BARROW, CITY OF                       | 0.                            | 7332.                                  | 1126.                          | 8458.                         |
| 72 ST. PAUL, CITY OF                     | 6284.                         | 137081.                                | 22020.                         | 165385.                       |
| 73 ANCHORAGE, MUNICIPALITY OF            | 155943822.                    | -4759457.                              | 23220953.                      | 174405318.                    |
| 74 KODIAK ISLAND BOROUGH                 | 1793262.                      | -109349.                               | 258638.                        | 1942551.                      |
| 75 NOME JOINT UTILITIES                  | 248448.                       | 229591.                                | 73424.                         | 551463.                       |
| 76 SAND POINT, CITY OF                   | 205861.                       | -19377.                                | 28643.                         | 215127.                       |
| 77 KETCHIKAN GATEWAY SCHOOL DISTRICT     | 2790778.                      | -314648.                               | 380318.                        | 2856448.                      |
| 78 DILLINGHAM, CITY OF                   | 326081.                       | -44184.                                | 43298.                         | 325195.                       |
| 79 UNALASKA, CITY OF                     | 1450715.                      | -205839.                               | 191205.                        | 1436081.                      |
| 80 KENAI PENINSULA BOROUGH               | 9217311.                      | -764206.                               | 1298343.                       | 9751448.                      |
| 81 KETCHIKAN, CITY OF                    | 11562965.                     | -764664.                               | 1658550.                       | 12456851.                     |
| 82 SEWARD, CITY OF                       | 2749484.                      | 2785.                                  | 422731.                        | 3175000.                      |
| 83 FORT YUKON, CITY OF                   | 43408.                        | -6456.                                 | 5676.                          | 42628.                        |
| 84 BRISTOL BAY BOROUGH SCHOOL DISTRICT   | 430692.                       | -24865.                                | 62332.                         | 468159.                       |



# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                        | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|----------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| 85 CORDOVA PUBLIC SCHOOLS              | 722013.                       | -102368.                               | 95173.                         | 714818.                       |
| 86 CRAIG, CITY OF                      | 438012.                       | -1941.                                 | 66978.                         | 503049.                       |
| 87 PETERSBURG GENERAL HOSPITAL         | 1514378.                      | -208277.                               | 200609.                        | 1506710.                      |
| 90 KENAI PENINSULA SCHOOL DISTRICT     | 10703681.                     | -1184344.                              | 1462109.                       | 10981446.                     |
| 91 NORTH POLE, CITY OF                 | 257589.                       | -35752.                                | 34073.                         | 255910.                       |
| 92 GALENA, CITY OF                     | 86909.                        | 161308.                                | 38125.                         | 286342.                       |
| 93 NENANA, CITY OF                     | 214943.                       | -39855.                                | 26892.                         | 201980.                       |
| 94 HAINES BOROUGH                      | 19727.                        | -3884.                                 | 2433.                          | 18276.                        |
| 96 NENANA CITY PUBLIC SCHOOLS          | 81785.                        | 271019.                                | 54189.                         | 406993.                       |
| A0 UNALAKLEET, CITY OF (TERMINATED)    | 45808.                        | -6422.                                 | 6050.                          | 45436.                        |
| A1 SAXMAN, CITY OF                     | 0.                            | 0.                                     | 0.                             | 0.                            |
| A2 HOONAH, CITY OF                     | 190035.                       | -27241.                                | 25004.                         | 187798.                       |
| A3 PELICAN, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| A4 KAKE, CITY OF (TERMINATED)          | 0.                            | 0.                                     | 0.                             | 0.                            |
| A5 WHITTIER, CITY OF                   | 276148.                       | 53674.                                 | 50659.                         | 380481.                       |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY | 15395.                        | -2102.                                 | 2042.                          | 15335.                        |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                     | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|-------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| A7 CRAIG SCHOOL DISTRICT            | 0.                            | 0.                                     | 0.                             | 0.                            |
| A8 DILLINGHAM CITY SCHOOL DISTRICT  | 283992.                       | -39831.                                | 37501.                         | 281662.                       |
| A9 THORNE BAY, CITY OF              | 0.                            | 0.                                     | 0.                             | 0.                            |
| AB AKUTAN, CITY OF                  | 0.                            | 0.                                     | 0.                             | 0.                            |
| AC UNALASKA CITY SCHOOL DISTRICT    | 192703.                       | -25557.                                | 25672.                         | 192818.                       |
| AE KASHUNAMIUT SCHOOL DISTRICT      | 108196.                       | -16461.                                | 14090.                         | 105825.                       |
| AF SEWARD GENERAL HOSPITAL          | 1932065.                      | -368379.                               | 240172.                        | 1803858.                      |
| B0 WAINWRIGHT, CITY OF              | 49559.                        | 32472.                                 | 12599.                         | 94630.                        |
| B1 ST. MARY'S, CITY OF              | 105900.                       | -16061.                                | 13799.                         | 103638.                       |
| B2 HOMER, CITY OF                   | 1420923.                      | 79928.                                 | 230521.                        | 1731372.                      |
| B3 RUBY, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| B4 EMMONAK (TERMINATED)             | 71184.                        | -10238.                                | 9361.                          | 70307.                        |
| B5 SPECIAL EDUCATION SERVICE AGENCY | 0.                            | 0.                                     | 0.                             | 0.                            |
| B6 BARTLETT MEMORIAL HOSPITAL       | 1384069.                      | 537047.                                | 295071.                        | 2216187.                      |
| B7 NORTHWEST ARCTIC BOROUGH         | 75269.                        | -10131.                                | 10005.                         | 75143.                        |
| B8 ST. MARY'S SCHOOL DISTRICT       | 429632.                       | 13002.                                 | 67986.                         | 510620.                       |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                             | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|---------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| B9 SELAWIK CITY COUNCIL                     | 50281.                        | -50281.                                | 0.                             | 0.                            |
| BB BRISTOL BAY HOUSING AUTHORITY            | 0.                            | 36721.                                 | 5640.                          | 42361.                        |
| 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                | 70593.                        | -10710.                                | 9198.                          | 69081.                        |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA | 0.                            | 0.                                     | 0.                             | 0.                            |
| C5 ALEUTIANS EAST BOROUGH                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| C6 KIVALINA, CITY OF                        | 0.                            | 0.                                     | 0.                             | 0.                            |
| C7 BERING STRAITS CRSA                      | 0.                            | 0.                                     | 0.                             | 0.                            |
| C8 SHISHMARF, CITY OF                       | 0.                            | 0.                                     | 0.                             | 0.                            |
| C9 ADAK(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, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                           | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|-------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| CD KOYUK, CITY OF                         | 0.                            | 0.                                     | 0.                             | 0.                            |
| CE LOWER KALSKAG, CITY OF                 | 0.                            | 0.                                     | 0.                             | 0.                            |
| CF HAINES BOROUGH SCHOOL DISTRICT         | 0.                            | 57093.                                 | 8769.                          | 65862.                        |
| 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.                            | 60429.                                 | 9282.                          | 69711.                        |
| D4 ALEUTIANS WEST CRSA                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| D5 DELTA/GREELY SCHOOL DISTRICT           | 67379.                        | -9862.                                 | 8834.                          | 66351.                        |
| D6 LAKE AND PENINSULA BOROUGH             | 86897.                        | -66756.                                | 3093.                          | 23234.                        |
| D7 YAKUTAT, CITY AND BOROUGH OF           | 108990.                       | -14520.                                | 14510.                         | 108980.                       |
| D8 UNALAKLEET, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| D9 DIONEDE JOINT UTILITIES (TERMINATED)   | 0.                            | 0.                                     | 0.                             | 0.                            |
| DA Klawock CITY SCHOOL DISTRICT           | 0.                            | 0.                                     | 0.                             | 0.                            |
| DB OLD HARBOR, CITY OF                    | 0.                            | 0.                                     | 0.                             | 0.                            |
| DC GRAYLING, CITY OF                      | 0.                            | 0.                                     | 0.                             | 0.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                        | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|----------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| DD MEKORYUK, CITY OF                   | 0.                            | 0.                                     | 0.                             | 0.                            |
| DE ALASKA GATEWAY SCHOOL DISTRICT      | 0.                            | 44316.                                 | 6807.                          | 51123.                        |
| 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 NUIQSUT, 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.                            |
| EC ANCHORAGE TELEPHONE UTILITIES       | 0.                            | 0.                                     | 0.                             | 0.                            |

# 1.4 Adjustment to Retiree Reserve as of June 30, 1995 (continued)

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

## ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1995

|                                             | RETIREE<br>RESERVE<br>6-30-94 | NET CHANGE<br>IN RESERVE<br>BY 6-30-95 | AMOUNT<br>TO BE<br>TRANSFERRED | RETIREE<br>RESERVE<br>6-30-95 |
|---------------------------------------------|-------------------------------|----------------------------------------|--------------------------------|-------------------------------|
| ED BERING STRAITS REGIONAL HOUSING AUTHORIT | 0.                            | 0.                                     | 0.                             | 0.                            |
| UNALLOCATED RESERVES                        | 74814729.                     | 8156031.                               | 0.                             | 82970760.                     |
| STATE & POLITICAL SUBDIVISION TOTALS        | 1725331008.                   | -91215020.                             | 238246002.                     | 1872361990.                   |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |         |            |           |                        |                            |               |                 |
|----------------------------------------|-----------------------------|-----------------------|---------|------------|-----------|------------------------|----------------------------|---------------|-----------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |                       |         | NET ASSETS | UNFUNDED  | ASSETS                 | MARKET                     |               |                 |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | VESTED  | NON-VESTED | TOTAL     | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |
| -----                                  |                             |                       |         |            |           |                        |                            |               |                 |
| 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       |
| 1995                                   | 1,400,059                   | 375,394               | 987,288 | 45,588     | 2,808,329 | 2,619,121              | 189,208                    | 93%           | 2,663,943       |
| 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           |
| 1995                                   | 2,173                       | 828                   | 1,765   | 383        | 5,148     | 6,243                  | -1,094                     | 121%          | 6,349           |
| 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           |
| 1995                                   | 763                         | 308                   | 1,012   | 107        | 2,190     | 2,659                  | -469                       | 121%          | 2,704           |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |          |        |            |            |          |            |         |        |        |
|----------------------------------------|----------|--------|------------|------------|----------|------------|---------|--------|--------|
| *****CURRENT EMPLOYEES*****            |          |        |            | NET ASSETS |          | UNFUNDED   |         | ASSETS |        |
| CURRENT                                | CONTRIBS | VESTED | NON-VESTED | AVAILABLE  | FOR      | PENSION    | BENEFIT | AS PCT | MARKET |
| TERMINATED                             | WITH INT |        |            | TOTAL      | BENEFITS | OBLIGATION | OF      | OF     | VALUE  |
| -----                                  | -----    | -----  | -----      | -----      | -----    | -----      | -----   | -----  | -----  |
| 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 |
| 1995                                   | 3,594    | 2,330  | 6,222      | 663        | 12,809   | 15,835     | -3,027  | 124%   | 16,106 |
| 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  |
| 1995                                   | 424      | 337    | 1,001      | 180        | 1,942    | 2,210      | -268    | 114%   | 2,248  |
| 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     |
| 1995                                   | 848      | 228    | 104        | 23         | 1,203    | 243        | 960     | 20%    | 247    |



# 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, 1995

| *****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 |                                   |                                     |                      |                        |  |
| -----                                  |                             |          |                       |            |                                   |                                     |                      |                        |  |
| 7 VALDEZ, CITY OF                      |                             |          |                       |            |                                   |                                     |                      |                        |  |
| 1987                                   | 1,986                       | 868      | 3,167                 | 349        | 6,370                             | 6,992                               | 110%                 | 7,403                  |  |
| 1988                                   | 2,615                       | 1,377    | 2,839                 | 293        | 7,124                             | 7,538                               | 106%                 | 7,665                  |  |
| 1989                                   | 3,917                       | 1,484    | 3,275                 | 357        | 9,033                             | 9,042                               | 100%                 | 9,444                  |  |
| 1990                                   | 3,909                       | 1,748    | 4,121                 | 244        | 10,021                            | 10,616                              | 106%                 | 10,889                 |  |
| 1991                                   | 4,704                       | 2,121    | 4,420                 | 279        | 11,524                            | 12,140                              | 105%                 | 12,451                 |  |
| 1992                                   | 5,264                       | 2,441    | 5,463                 | 449        | 13,617                            | 13,892                              | 102%                 | 14,072                 |  |
| 1993                                   | 5,475                       | 2,803    | 6,669                 | 374        | 15,320                            | 15,978                              | 104%                 | 16,267                 |  |
| 1994                                   | 6,923                       | 2,844    | 6,972                 | 362        | 17,100                            | 17,646                              | 103%                 | 16,831                 |  |
| 1995                                   | 8,039                       | 3,210    | 7,778                 | 229        | 19,255                            | 19,822                              | 103%                 | 20,161                 |  |
| 8 JUNEAU BOROUGH SCHOOL DISTRICT       |                             |          |                       |            |                                   |                                     |                      |                        |  |
| 1987                                   | 3,396                       | 727      | 2,637                 | 887        | 7,647                             | 8,033                               | 105%                 | 8,505                  |  |
| 1988                                   | 5,134                       | 1,001    | 2,387                 | 924        | 9,446                             | 9,002                               | 95%                  | 9,154                  |  |
| 1989                                   | 6,146                       | 1,080    | 2,912                 | 860        | 10,997                            | 10,155                              | 92%                  | 10,607                 |  |
| 1990                                   | 5,786                       | 1,334    | 3,477                 | 916        | 11,513                            | 11,122                              | 97%                  | 11,409                 |  |
| 1991                                   | 6,835                       | 1,615    | 4,712                 | 865        | 14,027                            | 12,586                              | 90%                  | 12,908                 |  |
| 1992                                   | 8,035                       | 1,926    | 5,109                 | 1,087      | 16,156                            | 15,345                              | 95%                  | 15,545                 |  |
| 1993                                   | 7,953                       | 2,211    | 6,332                 | 1,148      | 17,644                            | 16,686                              | 95%                  | 16,988                 |  |
| 1994                                   | 8,699                       | 2,683    | 7,581                 | 875        | 19,836                            | 18,918                              | 95%                  | 18,044                 |  |
| 1995                                   | 9,557                       | 3,193    | 8,154                 | 954        | 21,859                            | 21,293                              | 97%                  | 21,657                 |  |
| 9 MATANUSKA-SUSITNA BOROUGH            |                             |          |                       |            |                                   |                                     |                      |                        |  |
| 1987                                   | 2,695                       | 666      | 2,829                 | 750        | 6,940                             | 9,897                               | 143%                 | 10,479                 |  |
| 1988                                   | 3,582                       | 1,328    | 2,450                 | 776        | 8,136                             | 11,074                              | 136%                 | 11,261                 |  |
| 1989                                   | 4,114                       | 1,475    | 3,319                 | 570        | 9,478                             | 13,196                              | 139%                 | 13,783                 |  |
| 1990                                   | 4,463                       | 1,718    | 3,783                 | 486        | 10,450                            | 14,939                              | 143%                 | 15,324                 |  |
| 1991                                   | 5,669                       | 1,864    | 4,749                 | 460        | 12,741                            | 16,627                              | 130%                 | 17,053                 |  |
| 1992                                   | 6,756                       | 2,152    | 5,284                 | 602        | 14,793                            | 18,911                              | 128%                 | 19,157                 |  |
| 1993                                   | 7,412                       | 2,508    | 6,235                 | 672        | 16,827                            | 21,750                              | 129%                 | 22,143                 |  |
| 1994                                   | 9,260                       | 2,812    | 6,943                 | 451        | 19,465                            | 24,280                              | 125%                 | 23,158                 |  |
| 1995                                   | 9,252                       | 3,307    | 7,832                 | 537        | 20,928                            | 26,830                              | 128%                 | 27,289                 |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |       |                                   |                                     |                      |                        |         |
|----------------------------------------|-----------------------------|--------------------------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|---------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | 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 |       |                                   |                                     |                      |                        |         |
| -----                                  | -----                       | -----                    | -----      | ----- | -----                             | -----                               | -----                | -----                  | -----   |
| 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  |
| 1995                                   | 16,266                      | 6,607                    | 17,200     | 2,197 | 42,270                            | 36,471                              | 5,798                | 86%                    | 37,095  |
| 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 |
| 1995                                   | 114,993                     | 30,005                   | 81,482     | 6,595 | 233,073                           | 222,650                             | 10,424               | 96%                    | 226,460 |
| 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   |
| 1995                                   | 1,711                       | 397                      | 962        | 141   | 3,211                             | 3,411                               | -200                 | 106%                   | 3,469   |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****      |          |          |            |                          |            |                      |                        |                            |               |
|---------------------------------------------|----------|----------|------------|--------------------------|------------|----------------------|------------------------|----------------------------|---------------|
| *****CURRENT*****                           |          |          |            | *****EMPLOYER FINANCED** |            | *****NET ASSETS***** |                        | *****UNFUNDED*****         |               |
| CURRENT                                     | CONTRIBS | WITH INT | NON-VESTED | VESTED                   | NON-VESTED | TOTAL                | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO |
| RETIREES & TERMINATED                       |          |          |            |                          |            |                      |                        |                            |               |
| MARKET VALUE OF ASSETS                      |          |          |            |                          |            |                      |                        |                            |               |
|                                             |          |          |            |                          |            |                      |                        |                            |               |
| 13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES |          |          |            |                          |            |                      |                        |                            |               |
| 1987                                        | 36,534   | 13,539   | 40,430     | 11,430                   | 101,933    | 117,909              | -15,976                | 116%                       | 124,850       |
| 1988                                        | 46,557   | 18,030   | 44,804     | 10,783                   | 120,174    | 130,998              | -10,824                | 109%                       | 133,210       |
| 1989                                        | 60,205   | 19,699   | 49,928     | 9,087                    | 138,919    | 148,384              | -9,465                 | 107%                       | 154,989       |
| 1990                                        | 65,975   | 22,632   | 54,842     | 7,696                    | 151,145    | 168,342              | -17,197                | 111%                       | 172,685       |
| 1991                                        | 81,906   | 25,502   | 70,844     | 7,447                    | 185,699    | 185,202              | 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       |
| 1995                                        | 139,776  | 39,641   | 100,185    | 7,445                    | 287,048    | 295,937              | -8,889                 | 103%                       | 301,001       |
| 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         |
| 1995                                        | 1,014    | 492      | 1,280      | 48                       | 2,834      | 2,715                | 118                    | 96%                        | 2,762         |
| 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        |
| 1995                                        | 7,427    | 2,597    | 7,485      | 308                      | 17,817     | 18,463               | -646                   | 104%                       | 18,779        |

# 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, 1995

| *****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                          | CONTRIBUTIONS WITH INT | VESTED                   | NON-VESTED                        | TOTAL |                                     |                      |                        |       |        |
| -----                                          | -----                  | -----                    | -----                             | ----- | -----                               | -----                | -----                  | ----- | -----  |
| <b>16 FAIRBANKS NORTH STAR BOROUGH</b>         |                        |                          |                                   |       |                                     |                      |                        |       |        |
| 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 |
| 1995                                           | 15,362                 | 6,216                    | 15,799                            | 845   | 38,222                              | 44,192               | -5,970                 | 116%  | 44,948 |
| <b>17 FAIRBANKS NORTH STAR SCHOOL DISTRICT</b> |                        |                          |                                   |       |                                     |                      |                        |       |        |
| 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 |
| 1995                                           | 28,223                 | 10,039                   | 23,882                            | 2,250 | 64,394                              | 65,989               | -1,595                 | 102%  | 67,118 |
| <b>18 DENALI SCHOOL DISTRICT</b>               |                        |                          |                                   |       |                                     |                      |                        |       |        |
| 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  |
| 1995                                           | 1,053                  | 301                      | 886                               | 160   | 2,400                               | 2,599                | -199                   | 108%  | 2,643  |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |        |            |        |                                   |                                     |                      |                        |  |       |  | ***** |  |
|----------------------------------------|-----------------------------|-----------------------|--------|------------|--------|-----------------------------------|-------------------------------------|----------------------|------------------------|--|-------|--|-------|--|
| CURRENT                                | *****CURRENT EMPLOYEES***** |                       | *****  |            | *****  |                                   | *****                               |                      | *****                  |  | ***** |  |       |  |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | VESTED | NON-VESTED | TOTAL  | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |  |       |  |       |  |
| UNIVERSITY OF AK - GEO. INSTITUTE      |                             |                       |        |            |        |                                   |                                     |                      |                        |  |       |  |       |  |
| 1987                                   | 3,715                       | 878                   | 3,460  | 221        | 8,274  | 8,179                             | 95                                  | 99%                  | 8,660                  |  |       |  |       |  |
| 1988                                   | 4,966                       | 1,249                 | 3,090  | 122        | 9,427  | 8,137                             | 1,290                               | 86%                  | 8,274                  |  |       |  |       |  |
| 1989                                   | 5,085                       | 1,374                 | 3,291  | 206        | 9,956  | 8,104                             | 1,852                               | 81%                  | 8,464                  |  |       |  |       |  |
| 1990                                   | 5,674                       | 1,495                 | 3,129  | 170        | 10,468 | 9,056                             | 1,412                               | 87%                  | 9,288                  |  |       |  |       |  |
| 1991                                   | 6,722                       | 1,711                 | 4,708  | 240        | 13,381 | 9,272                             | 4,109                               | 69%                  | 9,510                  |  |       |  |       |  |
| 1992                                   | 6,650                       | 2,021                 | 5,300  | 425        | 14,395 | 10,148                            | 4,247                               | 70%                  | 10,279                 |  |       |  |       |  |
| 1993                                   | 6,903                       | 2,399                 | 5,988  | 637        | 15,926 | 11,711                            | 4,215                               | 74%                  | 11,923                 |  |       |  |       |  |
| 1994                                   | 8,533                       | 2,562                 | 6,204  | 503        | 17,801 | 12,767                            | 5,034                               | 72%                  | 12,177                 |  |       |  |       |  |
| 1995                                   | 9,098                       | 2,815                 | 6,666  | 498        | 19,078 | 13,687                            | 5,391                               | 72%                  | 13,921                 |  |       |  |       |  |
| CITY AND BOROUGH OF SITKA              |                             |                       |        |            |        |                                   |                                     |                      |                        |  |       |  |       |  |
| 1987                                   | 4,812                       | 971                   | 3,599  | 589        | 9,971  | 8,374                             | 1,597                               | 84%                  | 8,866                  |  |       |  |       |  |
| 1988                                   | 4,645                       | 1,384                 | 3,851  | 530        | 10,410 | 8,871                             | 1,539                               | 85%                  | 9,020                  |  |       |  |       |  |
| 1989                                   | 5,548                       | 1,596                 | 4,282  | 502        | 11,929 | 9,948                             | 1,981                               | 83%                  | 10,390                 |  |       |  |       |  |
| 1990                                   | 5,495                       | 1,738                 | 4,295  | 481        | 12,009 | 10,551                            | 1,458                               | 88%                  | 10,823                 |  |       |  |       |  |
| 1991                                   | 7,527                       | 1,880                 | 5,069  | 543        | 15,019 | 11,922                            | 3,097                               | 79%                  | 12,227                 |  |       |  |       |  |
| 1992                                   | 7,804                       | 2,266                 | 5,979  | 696        | 16,744 | 13,742                            | 3,002                               | 82%                  | 13,920                 |  |       |  |       |  |
| 1993                                   | 9,152                       | 2,384                 | 6,261  | 727        | 18,524 | 16,517                            | 2,007                               | 89%                  | 16,816                 |  |       |  |       |  |
| 1994                                   | 10,620                      | 2,646                 | 6,960  | 478        | 20,703 | 17,707                            | 2,997                               | 86%                  | 16,889                 |  |       |  |       |  |
| 1995                                   | 10,557                      | 2,788                 | 7,406  | 451        | 21,202 | 18,748                            | 2,454                               | 88%                  | 19,069                 |  |       |  |       |  |
| CHUGACH REGIONAL SCHOOL DISTRICT       |                             |                       |        |            |        |                                   |                                     |                      |                        |  |       |  |       |  |
| 1987                                   | 96                          | 15                    | 11     | 51         | 173    | 195                               | -22                                 | 113%                 | 206                    |  |       |  |       |  |
| 1988                                   | 38                          | 37                    | 10     | 71         | 156    | 223                               | -67                                 | 143%                 | 226                    |  |       |  |       |  |
| 1989                                   | 71                          | 26                    | 9      | 90         | 197    | 271                               | -75                                 | 138%                 | 283                    |  |       |  |       |  |
| 1990                                   | 77                          | 56                    | 24     | 77         | 234    | 380                               | -145                                | 162%                 | 389                    |  |       |  |       |  |
| 1991                                   | 135                         | 76                    | 47     | 107        | 365    | 464                               | -99                                 | 127%                 | 476                    |  |       |  |       |  |
| 1992                                   | 120                         | 92                    | 97     | 124        | 433    | 532                               | -100                                | 123%                 | 539                    |  |       |  |       |  |
| 1993                                   | 61                          | 108                   | 196    | 95         | 460    | 585                               | -125                                | 127%                 | 596                    |  |       |  |       |  |
| 1994                                   | 153                         | 106                   | 208    | 67         | 535    | 696                               | -161                                | 130%                 | 664                    |  |       |  |       |  |
| 1995                                   | 284                         | 77                    | 185    | 64         | 610    | 759                               | -149                                | 124%                 | 772                    |  |       |  |       |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |                          |                        |                    |               |                 |        |
|----------------------------------------|-----------------------------|--------|------------|--------------------------|------------------------|--------------------|---------------|-----------------|--------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            | *****EMPLOYER FINANCED** |                        | 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 |        |
| -----                                  | -----                       | -----  | -----      | -----                    | -----                  | -----              | -----         | -----           |        |
| 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  |
| 1995                                   | 4,536                       | 1,088  | 2,928      | 283                      | 8,835                  | 8,929              | -95           | 101%            | 9,082  |
| 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  |
| 1995                                   | 1,834                       | 1,194  | 4,851      | 127                      | 8,006                  | 7,871              | 135           | 98%             | 8,006  |
| 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  |
| 1995                                   | 1,816                       | 753    | 2,588      | 258                      | 5,415                  | 5,692              | -276          | 105%            | 5,789  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****   |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
|------------------------------------------|----------------------|---------------------------------|------------|-------|--------------------------------------------|----------------------------------------------|-------------------------------|---------------------------------|--|
| *****CURRENT *****CURRENT EMPLOYEES***** |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
| CURRENT<br>RETIREES &<br>TERMINATED      | CONTRIBS<br>WITH INT | **EMPLOYER FINANCED**<br>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 |  |
| -----                                    |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
| 25 KUSPUK SCHOOL DISTRICT                |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
| 1987                                     | 104                  | 171                             | 756        | 317   | 1,348                                      | 1,598                                        | 119%                          | 1,692                           |  |
| 1988                                     | 122                  | 345                             | 892        | 335   | 1,694                                      | 1,903                                        | 112%                          | 1,935                           |  |
| 1989                                     | 439                  | 303                             | 1,024      | 345   | 2,110                                      | 2,399                                        | 114%                          | 2,505                           |  |
| 1990                                     | 635                  | 353                             | 951        | 398   | 2,338                                      | 2,933                                        | 125%                          | 3,009                           |  |
| 1991                                     | 1,431                | 364                             | 917        | 372   | 3,085                                      | 3,302                                        | 107%                          | 3,387                           |  |
| 1992                                     | 1,723                | 433                             | 1,146      | 367   | 3,669                                      | 3,837                                        | 105%                          | 3,887                           |  |
| 1993                                     | 1,919                | 451                             | 1,411      | 334   | 4,115                                      | 4,106                                        | 100%                          | 4,181                           |  |
| 1994                                     | 1,948                | 524                             | 1,683      | 273   | 4,428                                      | 4,345                                        | 98%                           | 4,144                           |  |
| 1995                                     | 2,283                | 534                             | 1,552      | 297   | 4,666                                      | 4,858                                        | 104%                          | 4,941                           |  |
| 26 CITY AND BOROUGH OF JUNEAU            |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
| 1987                                     | 16,741               | 4,046                           | 12,888     | 3,875 | 37,550                                     | 39,110                                       | 104%                          | 41,412                          |  |
| 1988                                     | 19,276               | 5,103                           | 14,369     | 3,060 | 41,808                                     | 42,106                                       | 101%                          | 42,817                          |  |
| 1989                                     | 22,886               | 5,138                           | 16,230     | 2,417 | 46,672                                     | 46,079                                       | 99%                           | 48,130                          |  |
| 1990                                     | 23,532               | 6,270                           | 19,047     | 2,137 | 50,986                                     | 51,906                                       | 102%                          | 53,245                          |  |
| 1991                                     | 27,987               | 7,034                           | 23,741     | 1,685 | 60,447                                     | 56,864                                       | 94%                           | 58,322                          |  |
| 1992                                     | 33,098               | 8,230                           | 26,116     | 2,107 | 69,551                                     | 66,472                                       | 96%                           | 67,334                          |  |
| 1993                                     | 33,714               | 9,436                           | 30,117     | 2,271 | 75,539                                     | 75,830                                       | 100%                          | 77,200                          |  |
| 1994                                     | 39,823               | 10,558                          | 33,203     | 1,513 | 85,097                                     | 84,723                                       | 100%                          | 80,809                          |  |
| 1995                                     | 43,764               | 11,883                          | 35,307     | 1,617 | 92,571                                     | 92,311                                       | 100%                          | 93,891                          |  |
| 28 KODIAK, CITY OF                       |                      |                                 |            |       |                                            |                                              |                               |                                 |  |
| 1987                                     | 4,528                | 983                             | 3,409      | 964   | 9,884                                      | 9,097                                        | 92%                           | 9,632                           |  |
| 1988                                     | 4,546                | 1,248                           | 4,570      | 511   | 10,875                                     | 10,100                                       | 93%                           | 10,270                          |  |
| 1989                                     | 5,651                | 1,393                           | 4,337      | 488   | 11,869                                     | 10,763                                       | 91%                           | 11,242                          |  |
| 1990                                     | 5,032                | 1,643                           | 4,760      | 436   | 11,870                                     | 11,888                                       | 100%                          | 12,195                          |  |
| 1991                                     | 6,175                | 1,826                           | 5,917      | 310   | 14,228                                     | 13,709                                       | 96%                           | 14,060                          |  |
| 1992                                     | 7,388                | 1,819                           | 6,155      | 458   | 15,821                                     | 15,517                                       | 98%                           | 15,718                          |  |
| 1993                                     | 7,517                | 2,079                           | 6,665      | 565   | 16,826                                     | 17,577                                       | 104%                          | 17,894                          |  |
| 1994                                     | 8,962                | 2,311                           | 7,094      | 415   | 18,782                                     | 20,072                                       | 107%                          | 19,145                          |  |
| 1995                                     | 10,273               | 2,571                           | 6,984      | 438   | 20,266                                     | 21,482                                       | 106%                          | 21,850                          |  |

# 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, 1995

| *****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 |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| -----                                    |        |                   |        |        |            |        |                                   |      |                                     |  |                      |  |                        |  | -----                       |  | -----                    |  | -----                                       |  | -----                                         |  |                                |  |                                  |  |
| 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                              |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                     | 52,463 | 7,013             | 23,615 | 411    | 83,501     | 48,233 | 35,269                            | 58%  | 49,058                              |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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                              |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                     | 16,022 | 4,762             | 11,014 | 246    | 32,045     | 50,674 | -18,629                           | 158% | 51,541                              |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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                               |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                     | 739    | 650               | 1,216  | 212    | 2,818      | 2,703  | 115                               | 96%  | 2,749                               |  |                      |  |                        |  |                             |  |                          |  |                                             |  |                                               |  |                                |  |                                  |  |



# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****   |                             |                       |       |                        |                            |               |                 |      |       |
|------------------------------------------|-----------------------------|-----------------------|-------|------------------------|----------------------------|---------------|-----------------|------|-------|
| CURRENT                                  | *****CURRENT EMPLOYEES***** |                       |       | NET ASSETS             | UNFUNDED                   | ASSETS        | MARKET          |      |       |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT           | **EMPLOYER FINANCED** |       | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |      |       |
| -----                                    | -----                       | -----                 | ----- | 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 |
| 1995                                     | 802                         | 276                   | 595   | 124                    | 1,798                      | 1,814         | -16             | 101% | 1,845 |
| 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 |
| 1995                                     | 4,778                       | 580                   | 1,479 | 139                    | 6,976                      | 7,013         | -37             | 101% | 7,133 |
| 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 |
| 1995                                     | 3,376                       | 974                   | 2,931 | 126                    | 7,408                      | 7,574         | -166            | 102% | 7,703 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |                                   |       |                                     |                      |                        |       |
|----------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-------|-------------------------------------|----------------------|------------------------|-------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** |            | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PRO | MARKET VALUE OF ASSETS |       |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED                   | NON-VESTED | TOTAL                             |       |                                     |                      |                        |       |
| -----                                  | -----                       | -----                    | -----      | -----                             |       |                                     |                      |                        |       |
| <b>35 WRANGELL, CITY OF</b>            |                             |                          |            |                                   |       |                                     |                      |                        |       |
| 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 |
| 1995                                   | 4,909                       | 1,041                    | 2,548      | 308                               | 8,805 | 8,514                               | 291                  | 97%                    | 8,660 |
| <b>36 BETHEL, CITY OF</b>              |                             |                          |            |                                   |       |                                     |                      |                        |       |
| 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 |
| 1995                                   | 1,351                       | 557                      | 3,172      | 293                               | 5,373 | 6,647                               | -1,274               | 124%                   | 6,761 |
| <b>37 VALDEZ CITY SCHOOLS</b>          |                             |                          |            |                                   |       |                                     |                      |                        |       |
| 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 |
| 1995                                   | 2,651                       | 986                      | 2,810      | 190                               | 6,637 | 6,208                               | 429                  | 94%                    | 6,314 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |  |                             |  |                            |  |          |  |                       |  |                 |  |
|----------------------------------------|--|-----------------------------|--|----------------------------|--|----------|--|-----------------------|--|-----------------|--|
| CURRENT                                |  | *****CURRENT EMPLOYEES***** |  | *****RETIREES & TERMINATED |  | CONTRIBS |  | **EMPLOYER FINANCED** |  | *****NON-VESTED |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  |          |  |                       |  |                 |  |
|                                        |  |                             |  |                            |  | </       |  |                       |  |                 |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                             |            |                          |  |        |                                   |                                     |                      |                        |
|----------------------------------------|-------------------|-----------------------------|------------|--------------------------|--|--------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| CURRENT                                |                   | *****CURRENT EMPLOYEES***** |            | *****EMPLOYER FINANCED** |  | 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 |                          |  |        |                                   |                                     |                      |                        |
| 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                  |
| 1995                                   | 752               | 153                         | 450        | 27                       |  | 1,381  | 1,578                             | -197                                | 114%                 | 1,605                  |
| 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                  |
| 1995                                   | 5,436             | 1,880                       | 5,545      | 179                      |  | 13,040 | 9,998                             | 3,042                               | 77%                  | 10,169                 |
| 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                  |
| 1995                                   | 1,302             | 798                         | 1,807      | 226                      |  | 4,132  | 4,308                             | -175                                | 104%                 | 4,382                  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |                          |                        |                            |               |                 |         |
|----------------------------------------|-----------------------------|--------|------------|--------------------------|------------------------|----------------------------|---------------|-----------------|---------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        |            | *****EMPLOYER FINANCED** |                        | 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 |         |
| -----                                  | -----                       | -----  | -----      | -----                    | -----                  | -----                      | -----         | -----           | -----   |
| 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  |
| 1995                                   | 38,349                      | 21,349 | 41,389     | 5,085                    | 106,171                | 113,872                    | -7,701        | 107%            | 115,821 |
| 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   |
| 1995                                   | 870                         | 211    | 765        | 147                      | 1,994                  | 1,997                      | -2            | 100%            | 2,031   |
| 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   |
| 1995                                   | 3,701                       | 1,045  | 2,611      | 124                      | 7,481                  | 7,783                      | -302          | 104%            | 7,916   |

# 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, 1995

| *****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  |                                     |                      |                        |        |       |
| -----                                  | -----                       | -----                    | -----                             | -----  | -----                               | -----                | -----                  | -----  | ----- |
| 49 NOME CITY SCHOOLS                   |                             |                          |                                   |        |                                     |                      |                        |        |       |
| 1987                                   | 643                         | 187                      | 866                               | 1,894  | 1,899                               | -5                   | 100%                   | 2,010  |       |
| 1988                                   | 629                         | 319                      | 1,013                             | 2,064  | 2,055                               | 9                    | 100%                   | 2,089  |       |
| 1989                                   | 733                         | 347                      | 1,026                             | 2,250  | 2,386                               | -137                 | 106%                   | 2,492  |       |
| 1990                                   | 804                         | 299                      | 693                               | 1,925  | 2,683                               | -759                 | 139%                   | 2,753  |       |
| 1991                                   | 1,461                       | 293                      | 995                               | 2,853  | 3,084                               | -231                 | 108%                   | 3,163  |       |
| 1992                                   | 2,138                       | 271                      | 762                               | 3,266  | 3,713                               | -447                 | 114%                   | 3,761  |       |
| 1993                                   | 2,055                       | 299                      | 790                               | 3,290  | 3,664                               | -374                 | 111%                   | 3,730  |       |
| 1994                                   | 1,914                       | 344                      | 954                               | 3,336  | 3,839                               | -503                 | 115%                   | 3,662  |       |
| 1995                                   | 2,102                       | 395                      | 1,072                             | 3,740  | 3,897                               | -158                 | 104%                   | 3,964  |       |
| 51 KING COVE, CITY OF                  |                             |                          |                                   |        |                                     |                      |                        |        |       |
| 1987                                   | 80                          | 52                       | 131                               | 356    | 477                                 | -121                 | 134%                   | 505    |       |
| 1988                                   | 91                          | 93                       | 184                               | 496    | 582                                 | -86                  | 117%                   | 591    |       |
| 1989                                   | 40                          | 149                      | 283                               | 542    | 664                                 | -123                 | 123%                   | 693    |       |
| 1990                                   | 42                          | 159                      | 232                               | 508    | 786                                 | -278                 | 155%                   | 806    |       |
| 1991                                   | 127                         | 195                      | 218                               | 658    | 945                                 | -287                 | 144%                   | 969    |       |
| 1992                                   | 254                         | 146                      | 240                               | 837    | 1,083                               | -245                 | 129%                   | 1,097  |       |
| 1993                                   | 295                         | 207                      | 328                               | 1,122  | 1,277                               | -156                 | 114%                   | 1,300  |       |
| 1994                                   | 434                         | 238                      | 411                               | 1,330  | 1,349                               | -19                  | 101%                   | 1,287  |       |
| 1995                                   | 261                         | 277                      | 775                               | 1,366  | 1,412                               | -46                  | 103%                   | 1,436  |       |
| 52 ALASKA HOUSING FINANCE CORPORATION  |                             |                          |                                   |        |                                     |                      |                        |        |       |
| 1987                                   | 198                         | 233                      | 442                               | 1,137  | 1,933                               | -796                 | 170%                   | 2,046  |       |
| 1988                                   | 228                         | 427                      | 567                               | 1,645  | 2,277                               | -632                 | 138%                   | 2,315  |       |
| 1989                                   | 291                         | 578                      | 693                               | 2,016  | 2,798                               | -783                 | 139%                   | 2,922  |       |
| 1990                                   | 634                         | 770                      | 790                               | 2,796  | 3,458                               | -662                 | 124%                   | 3,547  |       |
| 1991                                   | 867                         | 971                      | 1,241                             | 3,818  | 4,218                               | -399                 | 110%                   | 4,326  |       |
| 1992                                   | 5,229                       | 1,260                    | 6,255                             | 16,254 | 16,322                              | -68                  | 100%                   | 16,534 |       |
| 1993                                   | 7,479                       | 3,872                    | 7,440                             | 20,489 | 20,311                              | 178                  | 99%                    | 20,678 |       |
| 1994                                   | 8,693                       | 4,599                    | 8,697                             | 23,219 | 23,187                              | 32                   | 100%                   | 22,116 |       |
| 1995                                   | 9,193                       | 5,549                    | 10,748                            | 26,595 | 27,635                              | -1,040               | 104%                   | 28,108 |       |

# 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, 1995

| *****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                               |                      |                        |        |      |        |
| *****                                  |                             |                          |                                   |                                     |                      |                        |        |      |        |
| 53 LOWER YUKON SCHOOL DISTRICT         |                             |                          |                                   |                                     |                      |                        |        |      |        |
| 1987                                   | 989                         | 545                      | 2,206                             | 1,135                               | 4,875                | 4,676                  | 199    | 96%  | 4,951  |
| 1988                                   | 1,266                       | 946                      | 2,799                             | 906                                 | 5,917                | 5,558                  | 359    | 94%  | 5,651  |
| 1989                                   | 1,946                       | 1,012                    | 3,194                             | 934                                 | 7,085                | 7,020                  | 65     | 99%  | 7,332  |
| 1990                                   | 2,069                       | 1,169                    | 3,879                             | 571                                 | 7,687                | 8,165                  | -478   | 106% | 8,376  |
| 1991                                   | 2,604                       | 1,364                    | 4,280                             | 624                                 | 8,872                | 9,407                  | -536   | 106% | 9,648  |
| 1992                                   | 2,925                       | 1,564                    | 4,709                             | 659                                 | 9,857                | 10,705                 | -848   | 109% | 10,844 |
| 1993                                   | 3,734                       | 1,707                    | 4,941                             | 635                                 | 11,017               | 12,844                 | -1,827 | 117% | 13,076 |
| 1994                                   | 4,933                       | 1,813                    | 5,313                             | 467                                 | 12,526               | 14,262                 | -1,737 | 114% | 13,604 |
| 1995                                   | 5,176                       | 1,904                    | 5,224                             | 537                                 | 12,841               | 15,487                 | -2,646 | 121% | 15,752 |
| 54 NORTHWEST ARCTIC SCHOOL DISTRICT    |                             |                          |                                   |                                     |                      |                        |        |      |        |
| 1987                                   | 621                         | 601                      | 2,443                             | 1,021                               | 4,686                | 8,264                  | -3,578 | 176% | 8,750  |
| 1988                                   | 1,819                       | 1,100                    | 2,332                             | 1,136                               | 6,387                | 9,867                  | -3,480 | 154% | 10,033 |
| 1989                                   | 2,279                       | 1,129                    | 2,836                             | 1,175                               | 7,420                | 11,241                 | -3,821 | 151% | 11,741 |
| 1990                                   | 2,469                       | 1,319                    | 3,556                             | 1,073                               | 8,416                | 12,752                 | -4,336 | 152% | 13,081 |
| 1991                                   | 2,967                       | 1,552                    | 4,043                             | 1,169                               | 9,730                | 14,178                 | -4,448 | 146% | 14,541 |
| 1992                                   | 3,519                       | 1,684                    | 4,448                             | 998                                 | 10,650               | 16,062                 | -5,412 | 151% | 16,270 |
| 1993                                   | 3,100                       | 2,025                    | 5,399                             | 1,176                               | 11,699               | 16,728                 | -5,029 | 143% | 17,030 |
| 1994                                   | 3,626                       | 2,179                    | 5,842                             | 1,191                               | 12,838               | 18,280                 | -5,442 | 142% | 17,436 |
| 1995                                   | 4,807                       | 2,210                    | 6,308                             | 1,118                               | 14,443               | 20,430                 | -5,987 | 141% | 20,779 |
| 55 SOUTHEAST ISLANDS SCHOOL DISTRICT   |                             |                          |                                   |                                     |                      |                        |        |      |        |
| 1987                                   | 7                           | 95                       | 436                               | 57                                  | 595                  | 648                    | -53    | 109% | 686    |
| 1988                                   | 19                          | 140                      | 467                               | 117                                 | 743                  | 791                    | -48    | 106% | 804    |
| 1989                                   | 206                         | 158                      | 493                               | 106                                 | 963                  | 1,089                  | -126   | 113% | 1,137  |
| 1990                                   | 470                         | 132                      | 353                               | 78                                  | 1,034                | 1,200                  | -166   | 116% | 1,231  |
| 1991                                   | 739                         | 144                      | 471                               | 58                                  | 1,411                | 1,328                  | 83     | 94%  | 1,362  |
| 1992                                   | 907                         | 169                      | 474                               | 131                                 | 1,681                | 1,521                  | 159    | 90%  | 1,541  |
| 1993                                   | 1,232                       | 146                      | 446                               | 308                                 | 2,131                | 1,800                  | 331    | 84%  | 1,832  |
| 1994                                   | 1,486                       | 153                      | 439                               | 261                                 | 2,339                | 2,189                  | 151    | 94%  | 2,087  |
| 1995                                   | 1,770                       | 139                      | 335                               | 249                                 | 2,493                | 2,250                  | 243    | 90%  | 2,288  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                   |            |                                   |                                   |                                     |                      |                        |        |
|----------------------------------------|-------------------|-------------------|------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|
| *****CURRENT EMPLOYEES*****            |                   |                   |            | NET ASSETS AVAILABLE FOR BENEFITS |                                   | UNFUNDED PENSION BENEFIT OBLIGATION |                      | ASSETS AS PCT OF PBO   |        |
| CURRENT RETIREES & TERMINATED          | CONTRIBS WITH INT | **EMPLOYER VESTED | NON-VESTED | TOTAL                             | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |        |
| -----                                  | -----             | -----             | -----      | -----                             | -----                             | -----                               | -----                | -----                  | -----  |
| 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  |
| 1995                                   | 480               | 295               | 601        | 83                                | 1,460                             | 1,583                               | -123                 | 108%                   | 1,610  |
| 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 |
| 1995                                   | 7,145             | 5,354             | 13,368     | 1,344                             | 27,211                            | 33,820                              | -6,609               | 124%                   | 34,399 |
| 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 |
| 1995                                   | 5,624             | 1,463             | 4,656      | 370                               | 12,114                            | 12,290                              | -176                 | 101%                   | 12,500 |



# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                        |                 |       |                                   |                                     |                      |                        |        |
|----------------------------------------|-----------------------------|------------------------|-----------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|--------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****CONTRIBS WITH INT | *****NON-VESTED | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |        |
| RETIREES & TERMINATED                  |                             |                        |                 |       |                                   |                                     |                      |                        |        |
| -----                                  |                             |                        |                 |       |                                   |                                     |                      |                        |        |
| 59 YUKON FLATS SCHOOL DISTRICT         |                             |                        |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 237                         | 76                     | 332             | 268   | 913                               | 1,588                               | -675                 | 174%                   | 1,681  |
| 1988                                   | 202                         | 220                    | 360             | 246   | 1,028                             | 1,813                               | -785                 | 176%                   | 1,843  |
| 1989                                   | 309                         | 204                    | 518             | 258   | 1,289                             | 2,156                               | -867                 | 167%                   | 2,251  |
| 1990                                   | 281                         | 254                    | 620             | 372   | 1,527                             | 2,388                               | -862                 | 156%                   | 2,450  |
| 1991                                   | 399                         | 273                    | 787             | 309   | 1,768                             | 2,599                               | -831                 | 147%                   | 2,665  |
| 1992                                   | 543                         | 319                    | 1,053           | 296   | 2,211                             | 3,079                               | -868                 | 139%                   | 3,119  |
| 1993                                   | 383                         | 388                    | 1,339           | 272   | 2,382                             | 3,189                               | -807                 | 134%                   | 3,246  |
| 1994                                   | 506                         | 443                    | 1,461           | 308   | 2,718                             | 3,570                               | -852                 | 131%                   | 3,405  |
| 1995                                   | 456                         | 517                    | 1,710           | 250   | 2,933                             | 3,928                               | -995                 | 134%                   | 3,995  |
| 60 YUKON-KOYUK SCHOOL DISTRICT         |                             |                        |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 67                          | 178                    | 604             | 387   | 1,236                             | 2,272                               | -1,036               | 184%                   | 2,405  |
| 1988                                   | 95                          | 425                    | 729             | 535   | 1,784                             | 2,741                               | -957                 | 154%                   | 2,787  |
| 1989                                   | 383                         | 380                    | 802             | 404   | 1,969                             | 3,607                               | -1,638               | 183%                   | 3,767  |
| 1990                                   | 669                         | 404                    | 860             | 335   | 2,268                             | 3,987                               | -1,719               | 176%                   | 4,090  |
| 1991                                   | 903                         | 440                    | 993             | 432   | 2,767                             | 4,461                               | -1,694               | 161%                   | 4,575  |
| 1992                                   | 1,036                       | 449                    | 1,007           | 568   | 3,060                             | 5,127                               | -2,067               | 168%                   | 5,193  |
| 1993                                   | 991                         | 476                    | 1,269           | 583   | 3,319                             | 5,321                               | -2,003               | 160%                   | 5,417  |
| 1994                                   | 1,281                       | 498                    | 1,326           | 578   | 3,682                             | 5,747                               | -2,064               | 156%                   | 5,481  |
| 1995                                   | 1,855                       | 431                    | 1,357           | 377   | 4,020                             | 6,072                               | -2,052               | 151%                   | 6,176  |
| 61 NORTH SLOPE BOROUGH SCHOOL DISTRICT |                             |                        |                 |       |                                   |                                     |                      |                        |        |
| 1987                                   | 1,994                       | 1,057                  | 3,139           | 1,221 | 7,411                             | 8,541                               | -1,130               | 115%                   | 9,043  |
| 1988                                   | 3,606                       | 1,470                  | 2,895           | 1,361 | 9,332                             | 9,665                               | -333                 | 104%                   | 9,828  |
| 1989                                   | 4,526                       | 1,590                  | 3,940           | 1,133 | 11,189                            | 11,310                              | -120                 | 101%                   | 11,813 |
| 1990                                   | 5,817                       | 1,691                  | 3,382           | 1,257 | 12,147                            | 13,670                              | -1,523               | 113%                   | 14,023 |
| 1991                                   | 7,861                       | 2,023                  | 4,311           | 1,386 | 15,581                            | 15,975                              | -394                 | 103%                   | 16,385 |
| 1992                                   | 8,556                       | 2,239                  | 4,747           | 1,611 | 17,153                            | 17,993                              | -840                 | 105%                   | 18,226 |
| 1993                                   | 9,321                       | 2,550                  | 5,382           | 1,703 | 18,955                            | 21,197                              | -2,242               | 112%                   | 21,580 |
| 1994                                   | 11,249                      | 2,876                  | 6,415           | 1,644 | 22,185                            | 23,444                              | -1,259               | 106%                   | 22,361 |
| 1995                                   | 12,110                      | 3,305                  | 7,272           | 1,641 | 24,328                            | 26,016                              | -1,688               | 107%                   | 26,461 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |            |                     |            |                                   |                             |                      |                        |
|----------------------------------------|----------|----------|------------|---------------------|------------|-----------------------------------|-----------------------------|----------------------|------------------------|
| *****CURRENT*****                      |          |          |            | *****EMPLOYEES***** |            | *****FINANCED*****                |                             | *****TOTAL*****      |                        |
| CURRENT                                | CONTRIBS | WITH INT | TERMINATED | VESTED              | NON-VESTED | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| 62 ALEUTIAN REGION SCHOOL DISTRICT     |          |          |            |                     |            |                                   |                             |                      |                        |
| 1987                                   | 57       | 31       |            | 150                 | 36         | 274                               | 638                         | 233%                 | 675                    |
| 1988                                   | 62       | 105      |            | 154                 | 86         | 407                               | 757                         | 186%                 | 769                    |
| 1989                                   | 213      | 93       |            | 138                 | 104        | 547                               | 925                         | 169%                 | 966                    |
| 1990                                   | 426      | 36       |            | 79                  | 31         | 572                               | 1,016                       | 178%                 | 1,042                  |
| 1991                                   | 491      | 14       |            | 61                  | 32         | 599                               | 1,127                       | 188%                 | 1,156                  |
| 1992                                   | 508      | 13       |            | 48                  | 32         | 601                               | 1,227                       | 204%                 | 1,243                  |
| 1993                                   | 1,018    | 18       |            | 386                 | 46         | 1,469                             | 2,783                       | 189%                 | 2,833                  |
| 1994                                   | 944      | 23       |            | 410                 | 60         | 1,437                             | 2,911                       | 203%                 | 2,777                  |
| 1995                                   | 1,012    | 31       |            | 430                 | 24         | 1,497                             | 3,101                       | 207%                 | 3,154                  |
| 63 CORDOVA COMMUNITY HOSPITAL          |          |          |            |                     |            |                                   |                             |                      |                        |
| 1987                                   | 397      | 111      |            | 514                 | 101        | 1,123                             | 1,300                       | 116%                 | 1,376                  |
| 1988                                   | 396      | 188      |            | 541                 | 154        | 1,279                             | 1,414                       | 111%                 | 1,437                  |
| 1989                                   | 344      | 239      |            | 594                 | 225        | 1,402                             | 1,670                       | 119%                 | 1,744                  |
| 1990                                   | 394      | 235      |            | 651                 | 123        | 1,404                             | 1,924                       | 137%                 | 1,974                  |
| 1991                                   | 1,005    | 242      |            | 635                 | 129        | 2,012                             | 2,101                       | 104%                 | 2,155                  |
| 1992                                   | 1,179    | 286      |            | 685                 | 153        | 2,302                             | 2,361                       | 103%                 | 2,392                  |
| 1993                                   | 1,217    | 319      |            | 800                 | 228        | 2,564                             | 2,558                       | 100%                 | 2,605                  |
| 1994                                   | 1,317    | 424      |            | 1,130               | 246        | 3,117                             | 2,870                       | 92%                  | 2,738                  |
| 1995                                   | 1,391    | 500      |            | 1,237               | 254        | 3,382                             | 3,190                       | 94%                  | 3,245                  |
| 64 LAKE AND PENINSULA SCHOOL DISTRICT  |          |          |            |                     |            |                                   |                             |                      |                        |
| 1987                                   | 367      | 100      |            | 411                 | 295        | 1,173                             | 1,376                       | 117%                 | 1,457                  |
| 1988                                   | 562      | 182      |            | 359                 | 319        | 1,422                             | 1,669                       | 117%                 | 1,697                  |
| 1989                                   | 928      | 200      |            | 359                 | 392        | 1,879                             | 2,087                       | 111%                 | 2,179                  |
| 1990                                   | 809      | 220      |            | 636                 | 332        | 1,998                             | 2,325                       | 116%                 | 2,385                  |
| 1991                                   | 1,268    | 283      |            | 725                 | 305        | 2,581                             | 2,784                       | 108%                 | 2,855                  |
| 1992                                   | 1,346    | 323      |            | 859                 | 379        | 2,907                             | 3,193                       | 110%                 | 3,235                  |
| 1993                                   | 1,169    | 402      |            | 1,127               | 364        | 3,063                             | 3,437                       | 112%                 | 3,499                  |
| 1994                                   | 1,195    | 474      |            | 1,309               | 407        | 3,385                             | 3,747                       | 111%                 | 3,574                  |
| 1995                                   | 1,288    | 570      |            | 1,484               | 352        | 3,693                             | 4,297                       | 116%                 | 4,371                  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****          |          |        |            |       |                                   |                                     |                      |                        |       |
|-------------------------------------------------|----------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|-------|
| *****CURRENT EMPLOYEES*****                     |          |        |            |       |                                   |                                     |                      |                        |       |
| CURRENT                                         | CONTRIBS | VESTED | 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 |        |            |       |                                   |                                     |                      |                        |       |
| -----                                           | -----    | -----  | -----      | ----- | -----                             | -----                               | -----                | -----                  | ----- |
| <b>65 SITKA COMMUNITY HOSPITAL</b>              |          |        |            |       |                                   |                                     |                      |                        |       |
| 1987                                            | 531      | 190    | 782        | 304   | 1,807                             | 2,457                               | -650                 | 136%                   | 2,601 |
| 1988                                            | 665      | 455    | 861        | 423   | 2,404                             | 2,919                               | -515                 | 121%                   | 2,968 |
| 1989                                            | 1,126    | 524    | 1,183      | 351   | 3,185                             | 3,536                               | -351                 | 111%                   | 3,693 |
| 1990                                            | 1,319    | 621    | 1,445      | 346   | 3,731                             | 4,048                               | -318                 | 108%                   | 4,153 |
| 1991                                            | 1,766    | 706    | 1,721      | 402   | 4,596                             | 4,453                               | 143                  | 97%                    | 4,567 |
| 1992                                            | 2,552    | 734    | 1,838      | 326   | 5,450                             | 5,417                               | 33                   | 99%                    | 5,487 |
| 1993                                            | 2,774    | 879    | 2,221      | 386   | 6,260                             | 6,251                               | 9                    | 100%                   | 6,364 |
| 1994                                            | 3,222    | 1,027  | 2,450      | 215   | 6,914                             | 6,857                               | 57                   | 99%                    | 6,540 |
| 1995                                            | 3,658    | 1,154  | 2,613      | 225   | 7,650                             | 7,990                               | -340                 | 104%                   | 8,126 |
| <b>66 TANANA CITY SCHOOL DISTRICT</b>           |          |        |            |       |                                   |                                     |                      |                        |       |
| 1987                                            | 2        | 10     | 49         | 87    | 148                               | 141                                 | 7                    | 95%                    | 149   |
| 1988                                            | 1        | 56     | 67         | 105   | 229                               | 183                                 | 46                   | 80%                    | 186   |
| 1989                                            | 3        | 50     | 67         | 90    | 210                               | 171                                 | 40                   | 81%                    | 178   |
| 1990                                            | 97       | 55     | 123        | 37    | 312                               | 248                                 | 64                   | 79%                    | 254   |
| 1991                                            | 57       | 60     | 104        | 64    | 284                               | 290                                 | -6                   | 102%                   | 298   |
| 1992                                            | 62       | 67     | 153        | 66    | 348                               | 356                                 | -8                   | 102%                   | 360   |
| 1993                                            | 121      | 80     | 203        | 106   | 511                               | 434                                 | 78                   | 85%                    | 441   |
| 1994                                            | 135      | 92     | 251        | 36    | 514                               | 498                                 | 16                   | 97%                    | 475   |
| 1995                                            | 144      | 107    | 325        | 69    | 646                               | 577                                 | 68                   | 89%                    | 587   |
| <b>67 SOUTHEASTERN REGIONAL RESOURCE CENTER</b> |          |        |            |       |                                   |                                     |                      |                        |       |
| 1987                                            | 103      | 45     | 191        | 101   | 440                               | 684                                 | -244                 | 155%                   | 724   |
| 1988                                            | 293      | 82     | 156        | 111   | 642                               | 876                                 | -234                 | 136%                   | 890   |
| 1989                                            | 381      | 81     | 179        | 94    | 736                               | 1,012                               | -277                 | 138%                   | 1,057 |
| 1990                                            | 563      | 90     | 158        | 145   | 957                               | 1,144                               | -187                 | 120%                   | 1,174 |
| 1991                                            | 859      | 102    | 310        | 124   | 1,395                             | 1,527                               | -132                 | 109%                   | 1,566 |
| 1992                                            | 1,044    | 89     | 231        | 238   | 1,601                             | 1,660                               | -58                  | 104%                   | 1,681 |
| 1993                                            | 793      | 201    | 338        | 240   | 1,572                             | 1,549                               | 23                   | 99%                    | 1,577 |
| 1994                                            | 914      | 177    | 345        | 196   | 1,632                             | 1,758                               | -126                 | 108%                   | 1,677 |
| 1995                                            | 1,000    | 154    | 477        | 233   | 1,864                             | 1,857                               | 7                    | 100%                   | 1,888 |

# 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, 1995

| *****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      |       |                                   |                                     |                      |                        |       |
| 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   |
| 1995                                   | 3                                     | 97                       | 357             | 61    | 517                               | 549                                 | -31                  | 106%                   | 558   |
| 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   |
| 1995                                   | 89                                    | 79                       | 229             | 168   | 564                               | 746                                 | -182                 | 132%                   | 759   |
| 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 |
| 1995                                   | 1,152                                 | 222                      | 221             | 29    | 1,623                             | 2,107                               | -483                 | 130%                   | 2,143 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                            |                          |                                   |        |                                     |                      |                        |      |         |
|----------------------------------------|----------------------------|--------------------------|-----------------------------------|--------|-------------------------------------|----------------------|------------------------|------|---------|
| CURRENT                                | *****CURRENT               | *****EMPLOYER FINANCED** | NET ASSETS AVAILABLE FOR BENEFITS |        | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PRO | 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   |
| 1995                                   | 530                        | 404                      | 541                               | 127    | 1,602                               | 1,786                | -184                   | 111% | 1,816   |
| 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   |
| 1995                                   | 585                        | 356                      | 680                               | 315    | 1,937                               | 2,180                | -243                   | 113% | 2,217   |
| 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 |
| 1995                                   | 228,321                    | 53,158                   | 149,274                           | 6,675  | 437,428                             | 434,231              | 3,196                  | 99%  | 441,662 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |  |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|--|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          |       |  |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |       |  |
| 74 KODIAK ISLAND BOROUGH               |                             |        |            |            |                            |               |                 |       |  |
| 1987                                   | 620                         | 254    | 428        | 1,928      | 2,222                      | -294          | 115%            | 2,352 |  |
| 1988                                   | 906                         | 416    | 495        | 2,680      | 2,896                      | -216          | 108%            | 2,944 |  |
| 1989                                   | 1,518                       | 445    | 327        | 3,329      | 3,468                      | -139          | 104%            | 3,622 |  |
| 1990                                   | 1,941                       | 546    | 219        | 3,889      | 4,227                      | -339          | 109%            | 4,337 |  |
| 1991                                   | 2,410                       | 597    | 185        | 4,655      | 4,583                      | 72            | 98%             | 4,700 |  |
| 1992                                   | 2,596                       | 719    | 299        | 5,356      | 5,277                      | 79            | 99%             | 5,345 |  |
| 1993                                   | 2,862                       | 908    | 462        | 6,319      | 6,240                      | 79            | 99%             | 6,353 |  |
| 1994                                   | 3,035                       | 1,091  | 366        | 7,007      | 6,802                      | 206           | 97%             | 6,488 |  |
| 1995                                   | 3,224                       | 1,298  | 364        | 7,905      | 7,838                      | 67            | 99%             | 7,972 |  |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |  |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|--|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          |       |  |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |       |  |
| 75 NOME JOINT UTILITIES                |                             |        |            |            |                            |               |                 |       |  |
| 1987                                   | 201                         | 56     | 56         | 621        | 1,214                      | -593          | 195%            | 1,285 |  |
| 1988                                   | 185                         | 195    | 50         | 757        | 1,355                      | -598          | 179%            | 1,377 |  |
| 1989                                   | 221                         | 191    | 53         | 898        | 1,584                      | -686          | 176%            | 1,654 |  |
| 1990                                   | 336                         | 185    | 33         | 975        | 1,753                      | -778          | 180%            | 1,798 |  |
| 1991                                   | 355                         | 262    | 30         | 1,289      | 1,969                      | -680          | 153%            | 2,019 |  |
| 1992                                   | 240                         | 317    | 44         | 1,458      | 2,123                      | -665          | 146%            | 2,151 |  |
| 1993                                   | 566                         | 303    | 96         | 1,789      | 2,335                      | -546          | 131%            | 2,378 |  |
| 1994                                   | 520                         | 388    | 83         | 1,986      | 2,557                      | -571          | 129%            | 2,439 |  |
| 1995                                   | 722                         | 450    | 14         | 2,132      | 3,047                      | -915          | 143%            | 3,099 |  |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |  |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|--|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          |       |  |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |       |  |
| 76 SAND POINT, CITY OF                 |                             |        |            |            |                            |               |                 |       |  |
| 1987                                   | 126                         | 50     | 93         | 354        | 515                        | -161          | 145%            | 545   |  |
| 1988                                   | 131                         | 83     | 127        | 387        | 456                        | -69           | 118%            | 463   |  |
| 1989                                   | 231                         | 82     | 142        | 508        | 476                        | 32            | 94%             | 497   |  |
| 1990                                   | 241                         | 125    | 209        | 666        | 567                        | 99            | 85%             | 581   |  |
| 1991                                   | 255                         | 120    | 121        | 701        | 626                        | 75            | 89%             | 642   |  |
| 1992                                   | 240                         | 121    | 146        | 799        | 739                        | 60            | 92%             | 749   |  |
| 1993                                   | 264                         | 148    | 185        | 977        | 908                        | 68            | 93%             | 925   |  |
| 1994                                   | 360                         | 124    | 66         | 1,033      | 1,093                      | -60           | 106%            | 1,043 |  |
| 1995                                   | 332                         | 167    | 133        | 1,208      | 1,277                      | -69           | 106%            | 1,299 |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |       |                                   |                                     |                      |                        |       |
|----------------------------------------|-----------------------------|--------------------------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|-------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** |            | 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 |       |                                   |                                     |                      |                        |       |
| -----                                  |                             |                          |            |       |                                   |                                     |                      |                        |       |
| 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 |
| 1995                                   | 4,091                       | 1,077                    | 3,189      | 462   | 8,819                             | 7,726                               | 1,093                | 88%                    | 7,859 |
| 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 |
| 1995                                   | 771                         | 604                      | 1,438      | 267   | 3,080                             | 3,346                               | -266                 | 109%                   | 3,403 |
| 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 |
| 1995                                   | 2,513                       | 2,162                    | 3,208      | 759   | 8,643                             | 8,989                               | -346                 | 104%                   | 9,143 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****        |                               |                             |        |                          |        |                 |       |            |        |
|-----------------------------------------------|-------------------------------|-----------------------------|--------|--------------------------|--------|-----------------|-------|------------|--------|
| CURRENT<br>RETIREES &<br>TERMINATED           | *****<br>CONTRIBS<br>WITH INT | *****CURRENT EMPLOYEES***** |        | *****EMPLOYER FINANCED** |        | *****NON-VESTED |       | *****TOTAL |        |
|                                               |                               | *****                       | *****  | *****                    | *****  | *****           | ***** | *****      | *****  |
| *****NET ASSETS AVAILABLE FOR BENEFITS*****   |                               |                             |        |                          |        |                 |       |            |        |
| *****UNFUNDED PENSION BENEFIT OBLIGATION***** |                               |                             |        |                          |        |                 |       |            |        |
| *****ASSETS AS PCT OF PBO*****                |                               |                             |        |                          |        |                 |       |            |        |
| *****MARKET VALUE OF ASSETS*****              |                               |                             |        |                          |        |                 |       |            |        |
| -----                                         |                               |                             |        |                          |        |                 |       |            |        |
| 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 |
| 1995                                          | 14,154                        | 5,526                       | 12,357 | 812                      | 32,850 | 31,465          | 1,385 | 96%        | 32,004 |
| 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 |
| 1995                                          | 15,396                        | 3,191                       | 9,325  | 783                      | 28,694 | 22,348          | 6,347 | 78%        | 22,730 |
| 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  |
| 1995                                          | 4,405                         | 1,623                       | 4,431  | 388                      | 10,847 | 11,112          | -265  | 102%       | 11,303 |



# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |                          |       |                        |                            |               |                 |       |
|----------------------------------------|-----------------------------|--------|--------------------------|-------|------------------------|----------------------------|---------------|-----------------|-------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |        | *****EMPLOYER FINANCED** |       | 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 |       |
| -----                                  | -----                       | -----  | -----                    | ----- | -----                  | -----                      | -----         | -----           | ----- |
| 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   |
| 1995                                   | 61                          | 121    | 297                      | 40    | 519                    | 779                        | -261          | 150%            | 793   |
| 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 |
| 1995                                   | 973                         | 298    | 1,020                    | 66    | 2,358                  | 2,213                      | 145           | 94%             | 2,250 |
| 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 |
| 1995                                   | 1,189                       | 293    | 1,103                    | 77    | 2,663                  | 2,403                      | 260           | 90%             | 2,444 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                       |            |            |          |                        |                            |               |                 |
|----------------------------------------|-----------------------------|-----------------------|------------|------------|----------|------------------------|----------------------------|---------------|-----------------|
| CURRENT                                | *****CURRENT EMPLOYEES***** |                       | NET ASSETS |            | UNFUNDED | ASSETS                 | MARKET                     |               |                 |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | **EMPLOYER FINANCED** | VESTED     | NON-VESTED | TOTAL    | AVAILABLE FOR BENEFITS | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS |
| -----                                  | -----                       | -----                 | -----      | -----      | -----    | -----                  | -----                      | -----         | -----           |
| 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           |
| 1995                                   | 547                         | 330                   | 897        | 133        | 1,907    | 1,869                  | 38                         | 98%           | 1,901           |
| 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           |
| 1995                                   | 2,430                       | 340                   | 767        | 176        | 3,714    | 4,705                  | -991                       | 127%          | 4,785           |
| 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          |
| 1995                                   | 13,539                      | 4,724                 | 14,316     | 1,815      | 34,394   | 33,267                 | 1,127                      | 97%           | 33,836          |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                   |            |                             |            |       |                                   |                            |               |                                     |                        |  |
|----------------------------------------|-------------------|------------|-----------------------------|------------|-------|-----------------------------------|----------------------------|---------------|-------------------------------------|------------------------|--|
| *****CURRENT*****                      |                   |            | *****CURRENT EMPLOYEES***** |            |       | NET ASSETS AVAILABLE FOR BENEFITS |                            |               | UNFUNDED PENSION BENEFIT OBLIGATION |                        |  |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT | NON-VESTED | VESTED                      | NON-VESTED | TOTAL | AVAILABLE FOR BENEFITS            | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | ASSETS AS PCT OF PBO                | MARKET VALUE OF ASSETS |  |
| 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                               |                        |  |
| 1995                                   | 1,212             | 740        | 1,957                       | 67         | 3,976 | 3,904                             | 72                         | 98%           | 3,971                               |                        |  |
| 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                               |                        |  |
| 1995                                   | 1,274             | 246        | 587                         | 121        | 2,228 | 2,646                             | -418                       | 119%          | 2,691                               |                        |  |
| 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                                 |                        |  |
| 1995                                   | 449               | 89         | 320                         | 45         | 903   | 919                               | -16                        | 102%          | 935                                 |                        |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |                          |            |                                   |                                     |                      |                        |      |       |
|----------------------------------------|-----------------------------|--------------------------|------------|-----------------------------------|-------------------------------------|----------------------|------------------------|------|-------|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****EMPLOYER FINANCED** | 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 |                                   |                                     |                      |                        |      |       |
| 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   |
| 1995                                   | 159                         | 132                      | 322        | 33                                | 645                                 | 590                  | 55                     | 91%  | 600   |
| 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   |
| 1995                                   | 480                         | 73                       | 295        | 5                                 | 853                                 | 1,126                | -273                   | 132% | 1,145 |
| A0 UNALAKLEET, CITY OF (TERMINATED)    |                             |                          |            |                                   |                                     |                      |                        |      |       |
| 1987                                   | 46                          | 25                       | 81         | 55                                | 207                                 | 225                  | -18                    | 109% | 238   |
| 1988                                   | 64                          | 19                       | 47         | 6                                 | 136                                 | 224                  | -88                    | 165% | 227   |
| 1989                                   | 91                          | 0                        | 42         | 16                                | 149                                 | 228                  | -79                    | 153% | 238   |
| 1990                                   | 126                         | 0                        | 56         | 61                                | 243                                 | 253                  | -10                    | 104% | 260   |
| 1991                                   | 83                          | 0                        | 106        | 66                                | 255                                 | 267                  | -12                    | 105% | 274   |
| 1992                                   | 90                          | 0                        | 129        | 50                                | 269                                 | 306                  | -37                    | 114% | 310   |
| 1993                                   | 131                         | 0                        | 141        | 43                                | 316                                 | 339                  | -24                    | 107% | 345   |
| 1994                                   | 138                         | 0                        | 179        | 50                                | 368                                 | 368                  | 0                      | 100% | 351   |
| 1995                                   | 104                         | 0                        | 183        | 54                                | 341                                 | 401                  | -60                    | 118% | 408   |

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |    |                        |     |                             |     |                          |     |                 |     |                  |       |                                        |       |
|----------------------------------------|----|------------------------|-----|-----------------------------|-----|--------------------------|-----|-----------------|-----|------------------|-------|----------------------------------------|-------|
| *****CURRENT RETIREES & TERMINATED     |    | *****CONTRIBS WITH INT |     | *****CURRENT EMPLOYEES***** |     | *****EMPLOYER FINANCED** |     | *****NON-VESTED |     | *****TOTAL       |       | *****NET ASSETS AVAILABLE FOR BENEFITS |       |
| A1                                     |    | SAXMAN, CITY OF        |     | A2                          |     | HOONAH, CITY OF          |     | A3              |     | PELICAN, CITY OF |       | MARKET VALUE                           |       |
|                                        |    |                        |     |                             |     |                          |     |                 |     |                  |       |                                        |       |
| 1987                                   | 54 | 1                      | 3   | 0                           | 58  | 0                        | 43  | 7               | 147 | 197              | 264   | -67                                    | 279   |
| 1988                                   | 27 | 3                      | 38  | 34                          | 102 | 0                        | 111 | 0               | 224 | 335              | 404   | -69                                    | 410   |
| 1989                                   | 54 | 0                      | 38  | 41                          | 134 | 0                        | 94  | 196             | 94  | 384              | 541   | -157                                   | 565   |
| 1990                                   | 47 | 4                      | 44  | 77                          | 173 | 114                      | 56  | 186             | 90  | 446              | 637   | -191                                   | 654   |
| 1991                                   | 49 | 6                      | 93  | 64                          | 213 | 259                      | 57  | 103             | 83  | 502              | 731   | -229                                   | 750   |
| 1992                                   | 60 | 10                     | 152 | 40                          | 262 | 175                      | 74  | 123             | 122 | 493              | 827   | -334                                   | 838   |
| 1993                                   | 61 | 12                     | 140 | 58                          | 270 | 178                      | 89  | 291             | 10  | 569              | 931   | -362                                   | 948   |
| 1994                                   | 64 | 19                     | 181 | 50                          | 313 | 197                      | 112 | 300             | 32  | 642              | 1,019 | -377                                   | 972   |
| 1995                                   | 71 | 6                      | 173 | 46                          | 295 | 192                      | 160 | 384             | 52  | 788              | 1,135 | -347                                   | 1,155 |
|                                        |    |                        |     |                             |     |                          |     |                 |     |                  |       |                                        |       |
| 1987                                   | 54 | 15                     | 0   | 45                          | 60  | 0                        | 15  | 0               | 45  | 60               | 41    | 19                                     | 43    |
| 1988                                   | 27 | 18                     | 0   | 77                          | 95  | 0                        | 18  | 0               | 77  | 95               | 60    | 35                                     | 61    |
| 1989                                   | 54 | 19                     | 0   | 64                          | 83  | 0                        | 19  | 0               | 64  | 83               | 89    | -6                                     | 92    |
| 1990                                   | 47 | 17                     | 2   | 11                          | 112 | 114                      | 17  | 2               | 11  | 112              | 119   | -7                                     | 122   |
| 1991                                   | 49 | 24                     | 11  | 33                          | 147 | 259                      | 24  | 11              | 33  | 147              | 165   | -18                                    | 169   |
| 1992                                   | 60 | 29                     | 14  | 15                          | 154 | 175                      | 29  | 14              | 15  | 154              | 212   | -59                                    | 215   |
| 1993                                   | 61 | 36                     | 36  | 72                          | 252 | 178                      | 36  | 36              | 72  | 252              | 262   | -11                                    | 267   |
| 1994                                   | 64 | 54                     | 98  | 60                          | 333 | 197                      | 54  | 98              | 60  | 333              | 318   | 15                                     | 303   |
| 1995                                   | 71 | 46                     | 111 | 17                          | 312 | 192                      | 46  | 111             | 17  | 312              | 360   | -48                                    | 366   |

# 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, 1995

| *****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 |  |
| -----                                  |                      |        |            |       |                                            |                                              |                               |                                 |  |
| A5 WHITTIER, CITY OF                   |                      |        |            |       |                                            |                                              |                               |                                 |  |
| 1987                                   | 38                   | 58     | 132        | 266   | 307                                        | -41                                          | 115%                          | 325                             |  |
| 1988                                   | 46                   | 96     | 155        | 405   | 387                                        | 18                                           | 96%                           | 393                             |  |
| 1989                                   | 75                   | 137    | 161        | 440   | 485                                        | -44                                          | 110%                          | 506                             |  |
| 1990                                   | 65                   | 234    | 118        | 505   | 597                                        | -93                                          | 118%                          | 613                             |  |
| 1991                                   | 76                   | 285    | 137        | 615   | 758                                        | -143                                         | 123%                          | 777                             |  |
| 1992                                   | 76                   | 385    | 146        | 756   | 951                                        | -195                                         | 126%                          | 963                             |  |
| 1993                                   | 293                  | 414    | 134        | 977   | 1,102                                      | -126                                         | 113%                          | 1,122                           |  |
| 1994                                   | 699                  | 279    | 51         | 1,146 | 1,292                                      | -146                                         | 113%                          | 1,232                           |  |
| 1995                                   | 774                  | 290    | 85         | 1,261 | 1,434                                      | -174                                         | 114%                          | 1,459                           |  |
| A6 MUNI OF ANCHORAGE PARKING AUTHORITY |                      |        |            |       |                                            |                                              |                               |                                 |  |
| 1987                                   | 21                   | 14     | 64         | 117   | 159                                        | -42                                          | 136%                          | 168                             |  |
| 1988                                   | 16                   | 33     | 83         | 202   | 232                                        | -30                                          | 115%                          | 235                             |  |
| 1989                                   | 27                   | 44     | 88         | 223   | 331                                        | -108                                         | 148%                          | 345                             |  |
| 1990                                   | 55                   | 84     | 111        | 320   | 426                                        | -106                                         | 133%                          | 437                             |  |
| 1991                                   | 60                   | 135    | 134        | 429   | 551                                        | -122                                         | 128%                          | 565                             |  |
| 1992                                   | 132                  | 192    | 136        | 591   | 677                                        | -87                                          | 115%                          | 686                             |  |
| 1993                                   | 196                  | 217    | 136        | 709   | 793                                        | -84                                          | 112%                          | 808                             |  |
| 1994                                   | 268                  | 239    | 148        | 867   | 938                                        | -71                                          | 108%                          | 894                             |  |
| 1995                                   | 279                  | 341    | 149        | 1,049 | 1,222                                      | -173                                         | 116%                          | 1,243                           |  |
| A7 CRAIG SCHOOL DISTRICT               |                      |        |            |       |                                            |                                              |                               |                                 |  |
| 1987                                   | 0                    | 0      | 71         | 77    | 29                                         | 48                                           | 38%                           | 30                              |  |
| 1988                                   | 0                    | 90     | 0          | 102   | 48                                         | 54                                           | 47%                           | 48                              |  |
| 1989                                   | 69                   | 39     | 0          | 122   | 74                                         | 48                                           | 61%                           | 77                              |  |
| 1990                                   | 0                    | 73     | 4          | 97    | 113                                        | -17                                          | 116%                          | 116                             |  |
| 1991                                   | 0                    | 97     | 10         | 131   | 147                                        | -16                                          | 112%                          | 151                             |  |
| 1992                                   | 67                   | 60     | 57         | 227   | 246                                        | -19                                          | 108%                          | 250                             |  |
| 1993                                   | 80                   | 84     | 118        | 350   | 359                                        | -9                                           | 103%                          | 366                             |  |
| 1994                                   | 90                   | 95     | 133        | 415   | 435                                        | -20                                          | 105%                          | 415                             |  |
| 1995                                   | 101                  | 131    | 181        | 532   | 563                                        | -31                                          | 106%                          | 573                             |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |               |          |            |                     |            |       |                                   |                             |                      |                        |  |
|----------------------------------------|---------------|----------|------------|---------------------|------------|-------|-----------------------------------|-----------------------------|----------------------|------------------------|--|
| *****CURRENT*****                      |               |          |            | *****EMPLOYEES***** |            |       |                                   | *****FINANCED*****          |                      |                        |  |
| CURRENT                                | CONTRIBUTIONS | WITH INT | TERMINATED | VESTED              | NON-VESTED | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |  |
| -----                                  |               |          |            |                     |            |       |                                   |                             |                      |                        |  |
| A8 DILLINGHAM CITY SCHOOL DISTRICT     |               |          |            |                     |            |       |                                   |                             |                      |                        |  |
| 1987                                   | 181           | 50       |            | 508                 | 170        | 909   | 266                               | 643                         | 29%                  | 281                    |  |
| 1988                                   | 201           | 137      |            | 583                 | 192        | 1,113 | 493                               | 620                         | 44%                  | 501                    |  |
| 1989                                   | 422           | 143      |            | 619                 | 128        | 1,313 | 783                               | 530                         | 60%                  | 817                    |  |
| 1990                                   | 392           | 177      |            | 706                 | 115        | 1,389 | 977                               | 412                         | 70%                  | 1,003                  |  |
| 1991                                   | 447           | 174      |            | 753                 | 85         | 1,459 | 1,112                             | 347                         | 76%                  | 1,141                  |  |
| 1992                                   | 686           | 184      |            | 750                 | 75         | 1,695 | 1,451                             | 244                         | 86%                  | 1,470                  |  |
| 1993                                   | 927           | 185      |            | 665                 | 112        | 1,890 | 1,834                             | 56                          | 97%                  | 1,867                  |  |
| 1994                                   | 986           | 161      |            | 728                 | 115        | 1,989 | 1,907                             | 82                          | 96%                  | 1,819                  |  |
| 1995                                   | 954           | 187      |            | 771                 | 95         | 2,007 | 2,152                             | -145                        | 107%                 | 2,189                  |  |
| A9 THORNE BAY, CITY OF                 |               |          |            |                     |            |       |                                   |                             |                      |                        |  |
| 1987                                   | 0             | 12       |            | 0                   | 29         | 41    | 60                                | -19                         | 146%                 | 63                     |  |
| 1988                                   | 0             | 26       |            | 0                   | 53         | 79    | 102                               | -23                         | 129%                 | 103                    |  |
| 1989                                   | 0             | 40       |            | 0                   | 88         | 129   | 168                               | -39                         | 130%                 | 175                    |  |
| 1990                                   | 0             | 36       |            | 26                  | 94         | 156   | 203                               | -47                         | 130%                 | 208                    |  |
| 1991                                   | 0             | 35       |            | 49                  | 102        | 186   | 238                               | -52                         | 128%                 | 244                    |  |
| 1992                                   | 0             | 48       |            | 132                 | 75         | 256   | 315                               | -60                         | 123%                 | 320                    |  |
| 1993                                   | 1             | 73       |            | 219                 | 80         | 373   | 384                               | -11                         | 103%                 | 391                    |  |
| 1994                                   | 5             | 79       |            | 290                 | 33         | 407   | 420                               | -14                         | 103%                 | 401                    |  |
| 1995                                   | 6             | 105      |            | 343                 | 53         | 507   | 518                               | -11                         | 102%                 | 527                    |  |
| AB AKUTAN, CITY OF                     |               |          |            |                     |            |       |                                   |                             |                      |                        |  |
| 1987                                   | 0             | 0        |            | 0                   | 0          | 0     | 0                                 | 0                           | 0%                   | 0                      |  |
| 1988                                   | 0             | 24       |            | 15                  | 34         | 73    | 81                                | -8                          | 111%                 | 82                     |  |
| 1989                                   | 0             | 27       |            | 19                  | 61         | 108   | 122                               | -14                         | 113%                 | 127                    |  |
| 1990                                   | 0             | 38       |            | 19                  | 88         | 145   | 151                               | -6                          | 104%                 | 155                    |  |
| 1991                                   | 0             | 51       |            | 120                 | 37         | 208   | 196                               | 11                          | 94%                  | 201                    |  |
| 1992                                   | 0             | 42       |            | 160                 | 25         | 227   | 222                               | 5                           | 98%                  | 225                    |  |
| 1993                                   | 0             | 59       |            | 206                 | 37         | 302   | 275                               | 27                          | 91%                  | 280                    |  |
| 1994                                   | 0             | 73       |            | 264                 | 18         | 354   | 326                               | 28                          | 92%                  | 311                    |  |
| 1995                                   | 0             | 66       |            | 248                 | 31         | 344   | 374                               | -30                         | 109%                 | 381                    |  |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                   |        |            |                             |                                   |                             |                      |                                             |       |
|----------------------------------------|-------------------|--------|------------|-----------------------------|-----------------------------------|-----------------------------|----------------------|---------------------------------------------|-------|
| *****CURRENT*****                      |                   |        |            | *****CURRENT EMPLOYEES***** |                                   | *****EMPLOYER FINANCED**    |                      | *****NET ASSETS AVAILABLE FOR BENEFITS***** |       |
| CURRENT RETIREES & TERMINATED          | CONTRIBS WITH INT | VESTED | NON-VESTED | TOTAL                       | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS                      |       |
| -----                                  |                   |        |            |                             |                                   |                             |                      |                                             |       |
| AC UNALASKA CITY SCHOOL DISTRICT       |                   |        |            |                             |                                   |                             |                      |                                             |       |
| 1987                                   | 1                 | 17     | 0          | 39                          | 57                                | 98                          | -41                  | 172%                                        | 103   |
| 1988                                   | 0                 | 22     | 0          | 63                          | 85                                | 128                         | -43                  | 151%                                        | 130   |
| 1989                                   | 1                 | 33     | 0          | 101                         | 135                               | 178                         | -42                  | 132%                                        | 185   |
| 1990                                   | 1                 | 36     | 83         | 24                          | 144                               | 219                         | -75                  | 152%                                        | 224   |
| 1991                                   | 200               | 31     | 31         | 34                          | 296                               | 345                         | -49                  | 117%                                        | 354   |
| 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   |
| 1995                                   | 203               | 123    | 115        | 131                         | 573                               | 623                         | -50                  | 109%                                        | 634   |
| AE KASHUNAMIUT SCHOOL DISTRICT         |                   |        |            |                             |                                   |                             |                      |                                             |       |
| 1987                                   | 0                 | 0      | 30         | 69                          | 99                                | 108                         | -9                   | 109%                                        | 114   |
| 1988                                   | 0                 | 59     | 11         | 169                         | 239                               | 195                         | 44                   | 82%                                         | 198   |
| 1989                                   | 4                 | 73     | 13         | 185                         | 275                               | 300                         | -24                  | 109%                                        | 313   |
| 1990                                   | 6                 | 96     | 17         | 264                         | 384                               | 395                         | -12                  | 103%                                        | 405   |
| 1991                                   | 82                | 108    | 237        | 53                          | 480                               | 491                         | -11                  | 102%                                        | 504   |
| 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   |
| 1995                                   | 255               | 208    | 315        | 183                         | 960                               | 1,090                       | -130                 | 114%                                        | 1,109 |
| AF SEWARD GENERAL HOSPITAL             |                   |        |            |                             |                                   |                             |                      |                                             |       |
| 1987                                   | 142               | 61     | 930        | 261                         | 1,394                             | 369                         | 1,025                | 26%                                         | 390   |
| 1988                                   | 1,077             | 103    | 698        | 201                         | 2,079                             | 1,718                       | 361                  | 83%                                         | 1,747 |
| 1989                                   | 1,051             | 170    | 918        | 134                         | 2,274                             | 881                         | 1,392                | 39%                                         | 920   |
| 1990                                   | 1,061             | 230    | 1,109      | 77                          | 2,478                             | 1,139                       | 1,339                | 46%                                         | 1,168 |
| 1991                                   | 1,909             | 193    | 687        | 126                         | 2,914                             | 1,419                       | 1,496                | 49%                                         | 1,455 |
| 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 |
| 1995                                   | 2,811             | 470    | 1,271      | 175                         | 4,728                             | 2,769                       | 1,960                | 59%                                         | 2,816 |



# 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, 1995

| *****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                             |        |                                     |                      |                        |        |       |       |
| -----                                  | -----                       | -----                    | -----      | -----                             | -----  | -----                               | -----                | -----                  | -----  | ----- | ----- |
| <b>B0 WAINWRIGHT, CITY OF</b>          |                             |                          |            |                                   |        |                                     |                      |                        |        |       |       |
| 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    |       |       |
| 1995                                   | 95                          | 0                        | 89         | 3                                 | 186    | 182                                 | 4                    | 98%                    | 185    |       |       |
| <b>B1 ST. MARY'S, CITY OF</b>          |                             |                          |            |                                   |        |                                     |                      |                        |        |       |       |
| 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    |       |       |
| 1995                                   | 250                         | 96                       | 112        | 69                                | 527    | 508                                 | 19                   | 96%                    | 517    |       |       |
| <b>B2 HOMER, CITY OF</b>               |                             |                          |            |                                   |        |                                     |                      |                        |        |       |       |
| 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  |       |       |
| 1995                                   | 3,325                       | 1,545                    | 5,548      | 214                               | 10,632 | 10,969                              | -336                 | 103%                   | 11,156 |       |       |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |     |                               |                   |        |            |        |            |          |            |       |                                   |                                     |                      | *****CURRENT EMPLOYEES***** |  | *****CONTRIBUTIONS***** |  | *****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 | VESTED | NON-VESTED | WITH INT | NON-VESTED | TOTAL | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS      |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
|                                        |     |                               |                   |        |            |        |            |          |            |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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        |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                   | 0   | 21                            | 44                | 8      | 73         | 134    | -61        | 184%     | 136        |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
|                                        |     |                               |                   |        |            |        |            |          |            |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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        |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                   | 71  | 0                             | 2                 | 3      | 76         | 217    | -140       | 286%     | 221        |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
|                                        |     |                               |                   |        |            |        |            |          |            |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 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        |       |                                   |                                     |                      |                             |  |                         |  |                    |  |                 |  |                                             |  |                                               |  |                                |  |                                  |  |
| 1995                                   | 15  | 155                           | 257               | 42     | 469        | 564    | -95        | 120%     | 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                   |                             |       |                          |            |                      |        |                 |      |                                             |                      |
|----------------------------------------|-------------------|-----------------------------|-------|--------------------------|------------|----------------------|--------|-----------------|------|---------------------------------------------|----------------------|
| *****CURRENT*****                      |                   | *****CURRENT EMPLOYEES***** |       | *****EMPLOYER FINANCED** |            | *****NON-VESTED***** |        | *****TOTAL***** |      | *****NET ASSETS AVAILABLE FOR BENEFITS***** |                      |
| CURRENT RETIREES & TERMINATED          | CONTRIBS WITH INT |                             |       | VESTED                   | NON-VESTED |                      |        |                 |      | UNFUNDED PENSION BENEFIT OBLIGATION         | ASSETS AS PCT OF PBO |
| *****MARKET VALUE OF ASSETS*****       |                   |                             |       |                          |            |                      |        |                 |      |                                             |                      |
| *****BARTLETT MEMORIAL HOSPITAL*****   |                   |                             |       |                          |            |                      |        |                 |      |                                             |                      |
| B6                                     | 1987              | 20                          | 2     | 365                      | 199        | 586                  | 2,006  | -1,420          | 342% | 2,124                                       |                      |
|                                        | 1988              | 319                         | 1,551 | 534                      | 428        | 2,832                | 2,356  | 476             | 83%  | 2,395                                       |                      |
|                                        | 1989              | 481                         | 1,631 | 973                      | 539        | 3,624                | 3,858  | -235            | 106% | 4,029                                       |                      |
|                                        | 1990              | 677                         | 1,974 | 1,425                    | 681        | 4,757                | 4,947  | -190            | 104% | 5,075                                       |                      |
|                                        | 1991              | 1,046                       | 2,359 | 2,916                    | 731        | 7,053                | 6,662  | 391             | 94%  | 6,832                                       |                      |
|                                        | 1992              | 1,421                       | 2,759 | 3,645                    | 896        | 8,721                | 8,597  | 124             | 99%  | 8,709                                       |                      |
|                                        | 1993              | 1,821                       | 3,252 | 4,744                    | 1,076      | 10,893               | 10,408 | 485             | 96%  | 10,596                                      |                      |
|                                        | 1994              | 2,462                       | 3,880 | 5,595                    | 970        | 12,907               | 12,611 | 296             | 98%  | 12,028                                      |                      |
|                                        | 1995              | 3,760                       | 4,234 | 6,571                    | 998        | 15,563               | 16,257 | -694            | 104% | 16,535                                      |                      |
| *****NORTHWEST ARCTIC BOROUGH*****     |                   |                             |       |                          |            |                      |        |                 |      |                                             |                      |
| B7                                     | 1987              | 0                           | 3     | 7                        | 13         | 23                   | 65     | -42             | 283% | 68                                          |                      |
|                                        | 1988              | 7                           | 82    | 19                       | 9          | 117                  | 128    | -11             | 109% | 130                                         |                      |
|                                        | 1989              | 19                          | 42    | 38                       | 34         | 133                  | 201    | -68             | 151% | 209                                         |                      |
|                                        | 1990              | 94                          | 56    | 20                       | 67         | 237                  | 310    | -73             | 131% | 318                                         |                      |
|                                        | 1991              | 85                          | 96    | 67                       | 79         | 327                  | 413    | -87             | 126% | 424                                         |                      |
|                                        | 1992              | 114                         | 93    | 90                       | 117        | 414                  | 510    | -96             | 123% | 517                                         |                      |
|                                        | 1993              | 92                          | 138   | 147                      | 158        | 536                  | 631    | -95             | 118% | 642                                         |                      |
|                                        | 1994              | 83                          | 186   | 303                      | 93         | 665                  | 735    | -70             | 111% | 701                                         |                      |
|                                        | 1995              | 127                         | 191   | 397                      | 60         | 775                  | 869    | -94             | 112% | 884                                         |                      |
| *****ST. MARY'S SCHOOL DISTRICT*****   |                   |                             |       |                          |            |                      |        |                 |      |                                             |                      |
| B8                                     | 1987              | 0                           | 17    | 4                        | 41         | 62                   | 119    | -57             | 192% | 126                                         |                      |
|                                        | 1988              | 51                          | 66    | 7                        | 116        | 240                  | 334    | -94             | 139% | 339                                         |                      |
|                                        | 1989              | 160                         | 75    | 206                      | 162        | 603                  | 648    | -44             | 107% | 676                                         |                      |
|                                        | 1990              | 193                         | 96    | 370                      | 185        | 843                  | 870    | -27             | 103% | 892                                         |                      |
|                                        | 1991              | 312                         | 114   | 448                      | 104        | 979                  | 1,062  | -84             | 108% | 1,090                                       |                      |
|                                        | 1992              | 367                         | 146   | 545                      | 145        | 1,202                | 1,324  | -122            | 110% | 1,341                                       |                      |
|                                        | 1993              | 461                         | 163   | 654                      | 44         | 1,322                | 1,583  | -261            | 120% | 1,612                                       |                      |
|                                        | 1994              | 940                         | 105   | 381                      | 29         | 1,455                | 1,681  | -226            | 116% | 1,603                                       |                      |
|                                        | 1995              | 781                         | 87    | 449                      | 26         | 1,344                | 1,799  | -455            | 134% | 1,830                                       |                      |

# 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, 1995

| *****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               |                 |       |                                   |                                     |                      |                        |
| -----                                   |                   |                     |                          |                 |       |                                   |                                     |                      |                        |
| 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                     |
| 1995                                    | 0                 | 1                   | 0                        | 5               | 6     | 22                                | -15                                 | 367%                 | 22                     |
| -----                                   |                   |                     |                          |                 |       |                                   |                                     |                      |                        |
| 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                    |
| 1995                                    | 116               | 140                 | 54                       | 66              | 376   | 567                               | -191                                | 151%                 | 577                    |
| -----                                   |                   |                     |                          |                 |       |                                   |                                     |                      |                        |
| 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                    |
| 1995                                    | 174               | 36                  | 127                      | 44              | 382   | 307                               | 75                                  | 80%                  | 312                    |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |            |                     |            |                    |                        |                             |                      |
|----------------------------------------|----------|----------|------------|---------------------|------------|--------------------|------------------------|-----------------------------|----------------------|
| *****CURRENT*****                      |          |          |            | *****EMPLOYEES***** |            | *****FINANCED***** |                        | *****NET ASSETS*****        |                      |
| CURRENT                                | CONTRIBS | WITH INT | TERMINATED | VESTED              | NON-VESTED | TOTAL              | AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT OF PBO |
| *****MARKET VALUE OF ASSETS*****       |          |          |            |                     |            |                    |                        |                             |                      |
| *****SKAGWAY CITY SCHOOL DISTRICT***** |          |          |            |                     |            |                    |                        |                             |                      |
| 1987                                   | 0        | 0        | 0          | 0                   | 0          | 0                  | 0                      | 0                           | 0%                   |
| 1988                                   | 0        | 6        | 0          | 125                 | 14         | 145                | 24                     | 121                         | 17%                  |
| 1989                                   | 1        | 13       | 0          | 171                 | 29         | 213                | 66                     | 147                         | 31%                  |
| 1990                                   | 0        | 27       | 0          | 203                 | 51         | 281                | 122                    | 160                         | 43%                  |
| 1991                                   | 0        | 39       | 0          | 317                 | 9          | 365                | 182                    | 183                         | 50%                  |
| 1992                                   | 1        | 35       | 0          | 508                 | 11         | 555                | 234                    | 322                         | 42%                  |
| 1993                                   | 2        | 48       | 0          | 384                 | 32         | 466                | 305                    | 160                         | 65%                  |
| 1994                                   | 1        | 59       | 0          | 428                 | 46         | 535                | 372                    | 162                         | 70%                  |
| 1995                                   | 0        | 72       | 0          | 456                 | 71         | 599                | 483                    | 117                         | 81%                  |
| *****HOOPER BAY, CITY OF*****          |          |          |            |                     |            |                    |                        |                             |                      |
| 1987                                   | 0        | 3        | 0          | 0                   | 21         | 24                 | 12                     | 12                          | 50%                  |
| 1988                                   | 0        | 11       | 0          | 0                   | 31         | 42                 | 38                     | 4                           | 90%                  |
| 1989                                   | 0        | 17       | 0          | 0                   | 41         | 58                 | 52                     | 6                           | 90%                  |
| 1990                                   | 0        | 13       | 0          | 0                   | 42         | 55                 | 48                     | 7                           | 87%                  |
| 1991                                   | 0        | 10       | 0          | 0                   | 60         | 70                 | 50                     | 21                          | 71%                  |
| 1992                                   | 0        | 8        | 0          | 0                   | 72         | 80                 | 49                     | 31                          | 61%                  |
| 1993                                   | 0        | 10       | 0          | 40                  | 0          | 49                 | 58                     | -8                          | 118%                 |
| 1994                                   | 0        | 0        | 0          | 0                   | 0          | 3                  | 57                     | -53                         | 1900%                |
| 1995                                   | 3        | 0        | 0          | 0                   | 0          | 3                  | 57                     | -53                         | 1900%                |
| *****KLAWOCK, CITY OF*****             |          |          |            |                     |            |                    |                        |                             |                      |
| 1987                                   | 0        | 6        | 0          | 117                 | 69         | 192                | 28                     | 164                         | 15%                  |
| 1988                                   | 0        | 17       | 0          | 289                 | 0          | 307                | 85                     | 222                         | 28%                  |
| 1989                                   | 0        | 33       | 0          | 336                 | 3          | 371                | 163                    | 208                         | 44%                  |
| 1990                                   | 0        | 36       | 0          | 334                 | 11         | 381                | 218                    | 163                         | 57%                  |
| 1991                                   | 0        | 50       | 0          | 419                 | 31         | 500                | 309                    | 191                         | 62%                  |
| 1992                                   | 1        | 42       | 0          | 469                 | 36         | 548                | 385                    | 163                         | 70%                  |
| 1993                                   | 1        | 68       | 0          | 417                 | 37         | 524                | 541                    | -18                         | 103%                 |
| 1994                                   | 97       | 154      | 0          | 357                 | 52         | 660                | 772                    | -112                        | 117%                 |
| 1995                                   | 97       | 154      | 0          | 357                 | 52         | 660                | 772                    | -112                        | 117%                 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****      |          |          |        |            |       |                                   |                                     |                      |                        |
|---------------------------------------------|----------|----------|--------|------------|-------|-----------------------------------|-------------------------------------|----------------------|------------------------|
| *****CURRENT*****                           |          |          |        |            |       |                                   |                                     |                      |                        |
| *****CURRENT EMPLOYEES*****                 |          |          |        |            |       |                                   |                                     |                      |                        |
| *****EMPLOYER 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                       |          |          |        |            |       |                                   |                                     |                      |                        |
| -----                                       |          |          |        |            |       |                                   |                                     |                      |                        |
| C0 PETERSBURG PUBLIC SCHOOLS                |          |          |        |            |       |                                   |                                     |                      |                        |
| 1987                                        |          |          |        |            |       |                                   |                                     |                      | 0                      |
| 1988                                        | 0        | 82       | 12     | 19         | 113   | 125                               | -12                                 | 111%                 | 127                    |
| 1989                                        | 8        | 99       | 40     | 39         | 187   | 262                               | -75                                 | 140%                 | 273                    |
| 1990                                        | 9        | 106      | 54     | 56         | 225   | 354                               | -129                                | 157%                 | 363                    |
| 1991                                        | 31       | 112      | 91     | 84         | 318   | 412                               | -95                                 | 130%                 | 423                    |
| 1992                                        | 28       | 136      | 138    | 115        | 416   | 591                               | -175                                | 142%                 | 599                    |
| 1993                                        | 67       | 171      | 179    | 182        | 598   | 754                               | -156                                | 126%                 | 768                    |
| 1994                                        | 76       | 212      | 292    | 147        | 726   | 930                               | -204                                | 128%                 | 887                    |
| 1995                                        | 89       | 228      | 402    | 99         | 818   | 1,174                             | -356                                | 144%                 | 1,194                  |
| -----                                       |          |          |        |            |       |                                   |                                     |                      |                        |
| C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA |          |          |        |            |       |                                   |                                     |                      |                        |
| 1987                                        |          |          |        |            |       |                                   |                                     |                      | 0                      |
| 1988                                        |          |          |        |            |       |                                   |                                     |                      | 0                      |
| 1989                                        | 0        | 16       | 38     | 0          | 54    | 39                                | 15                                  | 72%                  | 40                     |
| 1990                                        | 0        | 22       | 43     | 0          | 65    | 58                                | 8                                   | 89%                  | 59                     |
| 1991                                        | 27       | 11       | 44     | 0          | 83    | 67                                | 16                                  | 81%                  | 68                     |
| 1992                                        | 32       | 15       | 52     | 0          | 98    | 83                                | 15                                  | 85%                  | 84                     |
| 1993                                        | 0        | 19       | 77     | 0          | 96    | 76                                | 20                                  | 79%                  | 77                     |
| 1994                                        | 0        | 23       | 88     | 0          | 110   | 90                                | 21                                  | 82%                  | 86                     |
| 1995                                        | 0        | 27       | 99     | 0          | 126   | 112                               | 14                                  | 89%                  | 114                    |
| -----                                       |          |          |        |            |       |                                   |                                     |                      |                        |
| C5 ALEUTIANS EAST BOROUGH                   |          |          |        |            |       |                                   |                                     |                      |                        |
| 1987                                        |          |          |        |            |       |                                   |                                     |                      | 0                      |
| 1988                                        |          |          |        |            |       |                                   |                                     |                      | 0                      |
| 1989                                        | 0        | 41       | 6      | 5          | 53    | 73                                | -20                                 | 138%                 | 76                     |
| 1990                                        | 13       | 27       | 10     | 11         | 62    | 81                                | -20                                 | 131%                 | 84                     |
| 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                    |
| 1995                                        | 92       | 156      | 256    | 12         | 516   | 553                               | -37                                 | 107%                 | 562                    |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |          |          |            |                             |            |       |                                   |                                             |                      |                        |    |
|----------------------------------------|----------|----------|------------|-----------------------------|------------|-------|-----------------------------------|---------------------------------------------|----------------------|------------------------|----|
| *****CURRENT*****                      |          |          |            | *****EMPLOYER FINANCED***** |            |       |                                   | *****NET ASSETS AVAILABLE FOR BENEFITS***** |                      |                        |    |
| 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 |    |
| -----                                  |          |          |            |                             |            |       |                                   |                                             |                      |                        |    |
| C6 KIVALINA, CITY OF                   |          |          |            |                             |            |       |                                   |                                             |                      |                        |    |
| 1987                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1988                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1989                                   | 0        | 2        |            | 0                           | 2          | 4     | 6                                 | -2                                          | 150%                 | 6                      | 6  |
| 1990                                   | 0        | 4        |            | 0                           | 6          | 9     | 12                                | -3                                          | 133%                 | 12                     | 12 |
| 1991                                   | 0        | 7        |            | 0                           | 9          | 16    | 23                                | -7                                          | 144%                 | 23                     | 23 |
| 1992                                   | 0        | 10       |            | 0                           | 12         | 22    | 32                                | -10                                         | 145%                 | 32                     | 32 |
| 1993                                   | 0        | 12       |            | 19                          | 0          | 31    | 39                                | -8                                          | 126%                 | 40                     | 40 |
| 1994                                   | 0        | 14       |            | 8                           | 0          | 22    | 44                                | -22                                         | 200%                 | 42                     | 42 |
| 1995                                   | 0        | 18       |            | 9                           | 0          | 26    | 55                                | -29                                         | 212%                 | 56                     | 56 |
| C7 BERING STRAITS CRSA                 |          |          |            |                             |            |       |                                   |                                             |                      |                        |    |
| 1987                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1988                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1989                                   | 0        | 11       |            | 4                           | 0          | 14    | 30                                | -16                                         | 214%                 | 31                     | 31 |
| 1990                                   | 6        | 10       |            | 2                           | 0          | 19    | 54                                | -36                                         | 284%                 | 56                     | 56 |
| 1991                                   | 6        | 14       |            | 9                           | 0          | 28    | 63                                | -35                                         | 225%                 | 65                     | 65 |
| 1992                                   | 7        | 18       |            | 28                          | 0          | 53    | 77                                | -23                                         | 145%                 | 78                     | 78 |
| 1993                                   | 8        | 23       |            | 42                          | 0          | 74    | 78                                | -4                                          | 105%                 | 80                     | 80 |
| 1994                                   | 25       | 29       |            | 57                          | 0          | 111   | 82                                | 29                                          | 74%                  | 78                     | 78 |
| 1995                                   | 26       | 35       |            | 70                          | 1          | 132   | 98                                | 34                                          | 74%                  | 99                     | 99 |
| C8 SHISHMARF, CITY OF                  |          |          |            |                             |            |       |                                   |                                             |                      |                        |    |
| 1987                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1988                                   |          |          |            |                             |            |       |                                   |                                             |                      |                        | 0  |
| 1989                                   | 0        | 1        |            | 0                           | 5          | 6     | 4                                 | 2                                           | 67%                  | 4                      | 4  |
| 1990                                   | 0        | 1        |            | 0                           | 4          | 5     | 5                                 | 0                                           | 100%                 | 5                      | 5  |
| 1991                                   | 0        | 1        |            | 0                           | 4          | 5     | 7                                 | -2                                          | 140%                 | 8                      | 8  |
| 1992                                   | 0        | 2        |            | 0                           | 9          | 11    | 12                                | -1                                          | 109%                 | 12                     | 12 |
| 1993                                   | 0        | 4        |            | 0                           | 14         | 18    | 15                                | 2                                           | 83%                  | 16                     | 16 |
| 1994                                   | 0        | 5        |            | 0                           | 27         | 32    | 21                                | 11                                          | 66%                  | 20                     | 20 |
| 1995                                   | 0        | 7        |            | 29                          | 0          | 35    | 26                                | 9                                           | 74%                  | 27                     | 27 |

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

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

AS OF JUNE 30, 1995

70



# 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, 1995

| *****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                               |                      |                        |     |      |    |
| 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 |
| 1991                                   | 5                           | 3                                 | 0          | 6                                   | 14                   | 27                     | -13 | 193% | 27 |

| *****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                               |                      |                        |    |     |    |
| CE LOWER KALSAG, 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 |
| 1990                                   | 37                          | 7                                 | 65         | 0                                   | 109                  | 29                     | 80 | 27% | 30 |

| *****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                               |                      |                        |     |      |     |
| 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 |
| 1992                                   | 72                          | 94                                | 167        | 35                                  | 368                  | 466                    | -98 | 127% | 474 |

# 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, 1995

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

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

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)  
AS OF JUNE 30, 1995

| *****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                               |                      |                        |       |       |       |
| -----                                     | -----                       | -----                             | -----      | -----                               | -----                | -----                  | ----- | ----- | ----- |
| D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1988                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1989                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1990                                      | 0                           | 144                               | 88         | 295                                 | 195                  | 100                    | 66%   | 200   |       |
| 1991                                      | 2                           | 165                               | 109        | 373                                 | 250                  | 123                    | 67%   | 257   |       |
| 1992                                      | 28                          | 197                               | 139        | 506                                 | 347                  | 159                    | 69%   | 351   |       |
| 1993                                      | 39                          | 263                               | 259        | 745                                 | 477                  | 268                    | 64%   | 485   |       |
| 1994                                      | 176                         | 289                               | 264        | 849                                 | 627                  | 222                    | 74%   | 598   |       |
| 1995                                      | 203                         | 291                               | 350        | 947                                 | 834                  | 114                    | 88%   | 848   |       |
| D4 ALEUTIANS WEST CRSA                    |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1988                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1989                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1990                                      | 0                           | 3                                 | 0          | 6                                   | 9                    | -3                     | 150%  | 9     |       |
| 1991                                      | 0                           | 6                                 | 0          | 14                                  | 19                   | -4                     | 136%  | 19    |       |
| 1992                                      | 0                           | 9                                 | 0          | 24                                  | 32                   | -8                     | 133%  | 32    |       |
| 1993                                      | 0                           | 13                                | 0          | 39                                  | 44                   | -5                     | 113%  | 45    |       |
| 1994                                      | 0                           | 18                                | 28         | 46                                  | 54                   | -8                     | 117%  | 52    |       |
| 1995                                      | 65                          | 11                                | 0          | 80                                  | 77                   | 3                      | 96%   | 78    |       |
| D5 DELTA/GREELY SCHOOL DISTRICT           |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1988                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1989                                      |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1990                                      | 4                           | 68                                | 10         | 177                                 | 209                  | -32                    | 118%  | 214   |       |
| 1991                                      | 15                          | 99                                | 18         | 340                                 | 363                  | -23                    | 107%  | 373   |       |
| 1992                                      | 22                          | 139                               | 82         | 492                                 | 573                  | -81                    | 116%  | 580   |       |
| 1993                                      | 36                          | 199                               | 147        | 749                                 | 753                  | -4                     | 101%  | 766   |       |
| 1994                                      | 102                         | 305                               | 195        | 974                                 | 1,035                | -61                    | 106%  | 987   |       |
| 1995                                      | 105                         | 370                               | 546        | 1,212                               | 1,292                | -80                    | 107%  | 1,314 |       |

# 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, 1995

| *****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                               |                      |                        |       |       |       |
| -----                                  | -----                       | -----                             | -----      | -----                               | -----                | -----                  | ----- | ----- | ----- |
| 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   |
| 1995                                   | 61                          | 39                                | 129        | 49                                  | 278                  | 155                    | 123   | 56%   | 158   |
| 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   |
| 1995                                   | 147                         | 109                               | 128        | 58                                  | 443                  | 598                    | -156  | 135%  | 608   |
| D8 UNALAKLEET, CITY OF                 |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1987                                   |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1988                                   |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1989                                   |                             |                                   |            |                                     |                      |                        |       |       |       |
| 1990                                   | 0                           | 17                                | 16         | 13                                  | 46                   | 45                     | 1     | 98%   | 47    |
| 1991                                   | 0                           | 29                                | 24         | 20                                  | 73                   | 83                     | -10   | 114%  | 85    |
| 1992                                   | 0                           | 43                                | 59         | 22                                  | 124                  | 134                    | -10   | 108%  | 135   |
| 1993                                   | 50                          | 52                                | 59         | 35                                  | 195                  | 173                    | 22    | 89%   | 176   |
| 1994                                   | 53                          | 62                                | 97         | 28                                  | 240                  | 214                    | 26    | 89%   | 204   |
| 1995                                   | 0                           | 62                                | 140        | 14                                  | 217                  | 270                    | -54   | 124%  | 275   |

# 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, 1995

| *****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 |                                   |                                     |                      |                        |
| 1987                                   | 0                           | 0                        | 0          | 0                                 | 3                                   | -3                   | 300%                   |
| 1988                                   | 0                           | 0                        | 0          | 0                                 | 4                                   | -4                   | 400%                   |
| 1989                                   | 0                           | 0                        | 0          | 0                                 | 4                                   | -4                   | 400%                   |
| 1990                                   | 0                           | 0                        | 0          | 0                                 | 5                                   | -5                   | 500%                   |
| 1991                                   | 0                           | 0                        | 0          | 0                                 | 5                                   | -5                   | 500%                   |
| 1992                                   | 0                           | 0                        | 0          | 0                                 | 6                                   | -6                   | 600%                   |
| 1993                                   | 0                           | 0                        | 0          | 0                                 | 6                                   | -6                   | 600%                   |
| 1994                                   | 0                           | 0                        | 0          | 0                                 | 6                                   | -6                   | 600%                   |
| 1995                                   | 0                           | 0                        | 0          | 0                                 | 6                                   | -6                   | 600%                   |

## D9 DIOMEDE JOINT UTILITIES (TERMINATED)

## DA KILBUCK 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 |
| 1992 | 53 | 126 | 97 | 81  | 357 | 362 | -6  | 101% | 369 |

## DB OLD HARBOR, CITY OF

|      |   |   |    |    |    |    |    |     |    |
|------|---|---|----|----|----|----|----|-----|----|
| 1987 | 0 | 0 | 0  | 2  | 2  | 1  | 1  | 50% | 1  |
| 1988 | 0 | 1 | 0  | 5  | 6  | 3  | 3  | 50% | 3  |
| 1989 | 0 | 1 | 0  | 10 | 12 | 5  | 6  | 42% | 5  |
| 1990 | 0 | 3 | 0  | 20 | 22 | 9  | 13 | 41% | 9  |
| 1991 | 0 | 3 | 32 | 0  | 35 | 12 | 23 | 34% | 11 |
| 1992 | 0 | 5 | 37 | 0  | 41 | 17 | 24 | 41% | 17 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |    |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          | ***** |    |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS | ***** |    |
| DC GRAYLING, CITY OF                   |                             |        |            |            |                            |               |                 |       |    |
| 1987                                   |                             |        |            |            |                            |               |                 |       |    |
| 1988                                   |                             |        |            |            |                            |               |                 |       |    |
| 1989                                   |                             |        |            |            |                            |               |                 |       |    |
| 1990                                   | 0                           | 1      | 0          | 31         | 32                         | 4             | 28              | 13%   | 4  |
| 1991                                   | 0                           | 4      | 0          | 15         | 19                         | 14            | 5               | 74%   | 15 |
| 1992                                   | 0                           | 4      | 0          | 13         | 17                         | 20            | -3              | 118%  | 20 |
| 1993                                   | 0                           | 6      | 0          | 23         | 30                         | 28            | 1               | 93%   | 29 |
| 1994                                   | 0                           | 8      | 0          | 30         | 38                         | 37            | 2               | 97%   | 35 |
| 1995                                   | 5                           | 0      | 0          | 0          | 5                          | 36            | -32             | 720%  | 37 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |    |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          | ***** |    |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS | ***** |    |
| DD MEKORYUK, CITY OF                   |                             |        |            |            |                            |               |                 |       |    |
| 1987                                   |                             |        |            |            |                            |               |                 |       |    |
| 1988                                   |                             |        |            |            |                            |               |                 |       |    |
| 1989                                   |                             |        |            |            |                            |               |                 |       |    |
| 1990                                   |                             |        |            |            |                            |               |                 |       |    |
| 1991                                   | 0                           | 0      | 0          | 4          | 4                          | 1             | 3               | 25%   | 1  |
| 1992                                   | 0                           | 1      | 12         | 0          | 13                         | 4             | 9               | 31%   | 4  |
| 1993                                   | 0                           | 2      | 16         | 0          | 18                         | 6             | 12              | 33%   | 6  |
| 1994                                   | 0                           | 4      | 29         | 0          | 34                         | 11            | 23              | 32%   | 10 |
| 1995                                   | 0                           | 6      | 30         | 0          | 36                         | 19            | 17              | 54%   | 19 |

| *****PROJECTED BENEFIT OBLIGATION***** |                             |        |            |            |                            |               |                 |       |     |
|----------------------------------------|-----------------------------|--------|------------|------------|----------------------------|---------------|-----------------|-------|-----|
| CURRENT                                | *****CURRENT EMPLOYEES***** | *****  |            | NET ASSETS | UNFUNDED                   | ASSETS        | MARKET          | ***** |     |
| RETIREES & TERMINATED                  | CONTRIBS WITH INT           | VESTED | NON-VESTED | TOTAL      | PENSION BENEFIT OBLIGATION | AS PCT OF PBO | VALUE OF ASSETS | ***** |     |
| DE ALASKA GATEWAY SCHOOL DISTRICT      |                             |        |            |            |                            |               |                 |       |     |
| 1987                                   |                             |        |            |            |                            |               |                 |       |     |
| 1988                                   |                             |        |            |            |                            |               |                 |       |     |
| 1989                                   |                             |        |            |            |                            |               |                 |       |     |
| 1990                                   |                             |        |            |            |                            |               |                 |       |     |
| 1991                                   | 0                           | 63     | 11         | 91         | 166                        | 182           | -15             | 110%  | 186 |
| 1992                                   | 1                           | 96     | 20         | 172        | 289                        | 355           | -66             | 123%  | 360 |
| 1993                                   | 8                           | 131    | 29         | 255        | 423                        | 519           | -96             | 123%  | 528 |
| 1994                                   | 11                          | 188    | 41         | 313        | 553                        | 710           | -157            | 128%  | 677 |
| 1995                                   | 64                          | 233    | 278        | 200        | 775                        | 971           | -197            | 125%  | 988 |

# 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, 1995

| *****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                    | FOR BENEFITS | OBLIGATION                                  | AS PCT OF PBO | MARKET VALUE OF ASSETS                        | UNFUNDED PENSION BENEFIT OBLIGATION | AS PCT OF PBO                  | MARKET VALUE OF ASSETS |                                  |  |  |  |  |
| -----                                  |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| SAINT GEORGE, CITY OF                  |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1987                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1988                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1989                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1990                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1991                                   | 0                 | 16                          | 669        | 1                        | 686          | 94                                          | 592           | 14%                                           | 97                                  |                                |                        |                                  |  |  |  |  |
| 1992                                   | 0                 | 29                          | 1,063      | 3                        | 1,096        | 238                                         | 857           | 22%                                           | 241                                 |                                |                        |                                  |  |  |  |  |
| 1993                                   | 0                 | 57                          | 1,072      | 4                        | 1,133        | 441                                         | 692           | 39%                                           | 449                                 |                                |                        |                                  |  |  |  |  |
| 1994                                   | 293               | 73                          | 973        | 17                       | 1,356        | 686                                         | 670           | 51%                                           | 654                                 |                                |                        |                                  |  |  |  |  |
| 1995                                   | 295               | 110                         | 1,139      | 50                       | 1,594        | 1,034                                       | 561           | 65%                                           | 1,051                               |                                |                        |                                  |  |  |  |  |
| -----                                  |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| PELICAN CITY SCHOOL DISTRICT           |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1987                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1988                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1989                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1990                                   |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 1991                                   | 0                 | 8                           | 0          | 12                       | 21           | 39                                          | -18           | 186%                                          | 40                                  |                                |                        |                                  |  |  |  |  |
| 1992                                   | 3                 | 13                          | 79         | 13                       | 108          | 78                                          | 30            | 72%                                           | 79                                  |                                |                        |                                  |  |  |  |  |
| 1993                                   | 3                 | 22                          | 94         | 21                       | 141          | 115                                         | 26            | 82%                                           | 117                                 |                                |                        |                                  |  |  |  |  |
| 1994                                   | 3                 | 31                          | 112        | 22                       | 167          | 147                                         | 20            | 88%                                           | 141                                 |                                |                        |                                  |  |  |  |  |
| 1995                                   | 3                 | 40                          | 148        | 3                        | 195          | 197                                         | -3            | 101%                                          | 201                                 |                                |                        |                                  |  |  |  |  |
| -----                                  |                   |                             |            |                          |              |                                             |               |                                               |                                     |                                |                        |                                  |  |  |  |  |
| 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                                  |                                |                        |                                  |  |  |  |  |
| 1995                                   | 13                | 22                          | 8          | 126                      | 169          | 92                                          | 77            | 54%                                           | 93                                  |                                |                        |                                  |  |  |  |  |

# 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, 1995

| *****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                                   | 0                           | 5                                 | 0          | 10                                  | 15                   | 17                     | -2  | 113% | 17 |
| 1988                                   | 0                           | 10                                | 0          | 24                                  | 34                   | 33                     | 1   | 97%  | 33 |
| 1989                                   | 0                           | 12                                | 0          | 26                                  | 39                   | 45                     | -6  | 115% | 42 |
| 1990                                   | 0                           | 8                                 | 0          | 21                                  | 29                   | 46                     | -16 | 159% | 46 |
| 1991                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1992                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1993                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1994                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1995                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| E3 KACHEMAK, CITY OF                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1987                                   | 0                           | 1                                 | 0          | 1                                   | 2                    | 3                      | -1  | 150% | 3  |
| 1988                                   | 0                           | 1                                 | 0          | 6                                   | 7                    | 6                      | 1   | 86%  | 6  |
| 1989                                   | 0                           | 2                                 | 0          | 8                                   | 10                   | 9                      | 1   | 90%  | 9  |
| 1990                                   | 0                           | 3                                 | 0          | 5                                   | 8                    | 12                     | -4  | 150% | 13 |
| 1991                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1992                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1993                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1994                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1995                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| E4 NUIQSUT, CITY OF                    |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1987                                   | 0                           | 3                                 | 4          | 0                                   | 7                    | 15                     | -8  | 214% | 15 |
| 1988                                   | 0                           | 8                                 | 78         | 1                                   | 87                   | 38                     | 49  | 44%  | 39 |
| 1989                                   | 1                           | 12                                | 97         | 0                                   | 110                  | 56                     | 53  | 51%  | 54 |
| 1990                                   | 165                         | 0                                 | 0          | 0                                   | 165                  | 75                     | 90  | 45%  | 76 |
| 1991                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1992                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1993                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1994                                   |                             |                                   |            |                                     |                      |                        |     |      |    |
| 1995                                   |                             |                                   |            |                                     |                      |                        |     |      |    |



# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****   |                   |        |            |                                   |       |                                     |       |                      |                        |
|------------------------------------------|-------------------|--------|------------|-----------------------------------|-------|-------------------------------------|-------|----------------------|------------------------|
| *****CURRENT *****CURRENT EMPLOYEES***** |                   |        |            | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION |       | ASSETS AS PCT OF PBO |                        |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT | VESTED | NON-VESTED | TOTAL                             |       |                                     |       |                      | MARKET VALUE OF ASSETS |
| -----                                    | -----             | -----  | -----      | -----                             | ----- | -----                               | ----- | -----                | -----                  |
| E5 COOK INLET HOUSING AUTHORITY          |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1987                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1988                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1989                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1990                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1991                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1992                                     | 0                 | 18     | 132        | 132                               | 281   | 54                                  | 227   | 19%                  | 55                     |
| 1993                                     | 0                 | 62     | 235        | 160                               | 458   | 243                                 | 215   | 53%                  | 248                    |
| 1994                                     | 131               | 96     | 294        | 76                                | 597   | 410                                 | 187   | 69%                  | 391                    |
| 1995                                     | 77                | 134    | 378        | 61                                | 650   | 661                                 | -11   | 102%                 | 673                    |

| *****PROJECTED BENEFIT OBLIGATION*****   |                   |        |            |                                   |       |                                     |       |                      |                        |
|------------------------------------------|-------------------|--------|------------|-----------------------------------|-------|-------------------------------------|-------|----------------------|------------------------|
| *****CURRENT *****CURRENT EMPLOYEES***** |                   |        |            | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION |       | ASSETS AS PCT OF PBO |                        |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT | VESTED | NON-VESTED | TOTAL                             |       |                                     |       |                      | MARKET VALUE OF ASSETS |
| -----                                    | -----             | -----  | -----      | -----                             | ----- | -----                               | ----- | -----                | -----                  |
| E6 INTERIOR REGIONAL HOUSING AUTHORITY   |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1987                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1988                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1989                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1990                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1991                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1992                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1993                                     | 45                | 29     | 107        | 54                                | 236   | 133                                 | 103   | 56%                  | 136                    |
| 1994                                     | 64                | 68     | 110        | 84                                | 326   | 267                                 | 58    | 82%                  | 255                    |
| 1995                                     | 299               | 17     | 4          | 11                                | 331   | 417                                 | -86   | 126%                 | 425                    |

| *****PROJECTED BENEFIT OBLIGATION*****   |                   |        |            |                                   |       |                                     |       |                      |                        |
|------------------------------------------|-------------------|--------|------------|-----------------------------------|-------|-------------------------------------|-------|----------------------|------------------------|
| *****CURRENT *****CURRENT EMPLOYEES***** |                   |        |            | NET ASSETS AVAILABLE FOR BENEFITS |       | UNFUNDED PENSION BENEFIT OBLIGATION |       | ASSETS AS PCT OF PBO |                        |
| RETIREES & TERMINATED                    | CONTRIBS WITH INT | VESTED | NON-VESTED | TOTAL                             |       |                                     |       |                      | MARKET VALUE OF ASSETS |
| -----                                    | -----             | -----  | -----      | -----                             | ----- | -----                               | ----- | -----                | -----                  |
| E7 YAKUTAT CITY SCHOOL DISTRICT          |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1987                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1988                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1989                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1990                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1991                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1992                                     |                   |        |            |                                   |       |                                     |       |                      |                        |
| 1993                                     | 0                 | 21     | 0          | 45                                | 66    | 69                                  | -3    | 105%                 | 71                     |
| 1994                                     | 2                 | 42     | 0          | 73                                | 117   | 127                                 | -10   | 109%                 | 121                    |
| 1995                                     | 8                 | 48     | 0          | 105                               | 161   | 190                                 | -30   | 118%                 | 194                    |

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

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

AS OF JUNE 30, 1995

| *****PROJECTED BENEFIT OBLIGATION***** |                       |                   |        |            |     |                                   |                             |                      |                        |
|----------------------------------------|-----------------------|-------------------|--------|------------|-----|-----------------------------------|-----------------------------|----------------------|------------------------|
| *****CURRENT EMPLOYEES*****            |                       |                   |        |            |     |                                   |                             |                      |                        |
| *****EMPLOYER FINANCED**               |                       |                   |        |            |     |                                   |                             |                      |                        |
| *****TOTAL                             |                       |                   |        |            |     |                                   |                             |                      |                        |
| CURRENT                                | RETIREES & TERMINATED | CONTRIBS WITH INT | VESTED | NON-VESTED |     | NET ASSETS AVAILABLE FOR BENEFITS | UNFUNDED PENSION OBLIGATION | ASSETS AS PCT OF PBO | MARKET VALUE OF ASSETS |
| 1987                                   | 0                     | 11                | 0      | 25         | 36  | 40                                | -4                          | 111%                 | 41                     |
| 1988                                   | 1                     | 28                | 0      | 53         | 82  | 88                                | -6                          | 107%                 | 84                     |
| 1989                                   | 1                     | 42                | 0      | 101        | 144 | 160                               | -16                         | 111%                 | 163                    |
| 1990                                   |                       |                   |        |            |     |                                   |                             |                      |                        |
| 1991                                   |                       |                   |        |            |     |                                   |                             |                      |                        |
| 1992                                   |                       |                   |        |            |     |                                   |                             |                      |                        |
| 1993                                   |                       |                   |        |            |     |                                   |                             |                      |                        |
| 1994                                   |                       |                   |        |            |     |                                   |                             |                      |                        |
| 1995                                   |                       |                   |        |            |     |                                   |                             |                      |                        |

**E8 KAKE CITY SCHOOL DISTRICT**

[illegible]

E9 QUINHAGAK, CITY OF

| Year | 1 | 2 | 3 | 0  | 100% |
|------|---|---|---|----|------|
| 1987 | 0 | 2 | 3 | 0  | 3    |
| 1988 | 0 | 3 | 4 | -1 | 6    |
| 1989 | 0 | 3 | 4 | -1 | 6    |
| 1990 | 0 | 3 | 4 | -1 | 6    |
| 1991 | 0 | 3 | 4 | -1 | 6    |
| 1992 | 0 | 3 | 4 | -1 | 6    |
| 1993 | 0 | 3 | 4 | -1 | 6    |
| 1994 | 0 | 3 | 4 | -1 | 6    |
| 1995 | 0 | 3 | 4 | -1 | 6    |

## EA ALEUTIAN HOUSING AUTHORITY

| Year | 1 | 11 | 0  | 52 | 63  | 48  | 15 | 76% | 46  |
|------|---|----|----|----|-----|-----|----|-----|-----|
| 1987 |   |    |    |    |     |     |    |     |     |
| 1988 |   |    |    |    |     |     |    |     |     |
| 1989 |   |    |    |    |     |     |    |     |     |
| 1990 |   |    |    |    |     |     |    |     |     |
| 1991 |   |    |    |    |     |     |    |     |     |
| 1992 |   |    |    |    |     |     |    |     |     |
| 1993 |   |    |    |    |     |     |    |     |     |
| 1994 | 1 | 11 | 0  | 52 | 63  | 48  | 15 | 76% | 46  |
| 1995 | 1 | 24 | 46 | 74 | 146 | 122 | 23 | 84% | 124 |

# 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, 1995

| *****PROJECTED BENEFIT OBLIGATION*****       |                             |                                   |        |                                     |                      |                        |        |      |       |
|----------------------------------------------|-----------------------------|-----------------------------------|--------|-------------------------------------|----------------------|------------------------|--------|------|-------|
| CURRENT                                      | *****CURRENT EMPLOYEES***** | NET ASSETS AVAILABLE FOR BENEFITS |        | UNFUNDED PENSION BENEFIT OBLIGATION | ASSETS AS PCT OF PRO | MARKET VALUE OF ASSETS |        |      |       |
| RETIREES & TERMINATED                        | CONTRIBS WITH INT           | **EMPLOYER FINANCED**             | VESTED | NON-VESTED                          | TOTAL                |                        |        |      |       |
| EB                                           | MARSHALL, CITY OF           |                                   |        |                                     |                      |                        |        |      |       |
| 1987                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1988                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1989                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1990                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1991                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1992                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1993                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1994                                         | 0                           | 2                                 | 0      | 3                                   | 5                    | 6                      | -1     | 120% | 5     |
| 1995                                         | 0                           | 6                                 | 0      | 15                                  | 21                   | 20                     | 1      | 95%  | 21    |
| EC ANCHORAGE TELEPHONE UTILITIES             |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1987                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1988                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1989                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1990                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1991                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1992                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1993                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1994                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1995                                         | 43                          | 5,138                             | 670    | 280                                 | 6,132                | 7,453                  | -1,321 | 122% | 7,581 |
| ED BERING STRAITS REGIONAL HOUSING AUTHORITY |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1987                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1988                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1989                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1990                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1991                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1992                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1993                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1994                                         |                             |                                   |        |                                     |                      |                        |        |      |       |
| 1995                                         | 0                           | 21                                | 4      | 7                                   | 32                   | 52                     | -19    | 163% | 53    |

# 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, 1995

| *****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                               |                      |                        |         |      |           |
| -----                                  |                             |                                   |            |                                     |                      |                        |         |      |           |
| TERMINATED EMPLOYERS                   |                             |                                   |            |                                     |                      |                        |         |      |           |
| 1987                                   | 341                         | 12                                | 0          | 842                                 | 1,195                | 1,195                  | 0       | 100% | 1,265     |
| 1988                                   | 23,667                      | 0                                 | 0          | 790                                 | 24,457               | 24,457                 | 0       | 100% | 24,870    |
| 1989                                   | 55,516                      | 41                                | 0          | 967                                 | 56,524               | 56,524                 | 0       | 100% | 59,040    |
| 1990                                   | 66,388                      | 0                                 | 0          | 1,560                               | 67,949               | 67,949                 | 0       | 100% | 69,701    |
| 1991                                   | 69,423                      | 0                                 | 0          | 1,726                               | 71,150               | 71,150                 | 0       | 100% | 72,974    |
| 1992                                   | 61,987                      | 0                                 | 0          | 1,564                               | 63,551               | 63,551                 | 0       | 100% | 64,376    |
| 1993                                   | 68,248                      | 0                                 | 0          | 2,165                               | 70,413               | 70,413                 | 0       | 100% | 71,685    |
| 1994                                   | 74,815                      | 0                                 | 0          | 2,826                               | 77,641               | 77,641                 | 0       | 100% | 74,055    |
| 1995                                   | 82,971                      | 0                                 | 0          | 2,986                               | 85,956               | 85,956                 | 0       | 100% | 87,427    |
| STATE & POLITICAL SUBDIVISION TOTALS   |                             |                                   |            |                                     |                      |                        |         |      |           |
| 1987                                   | 820,756                     | 216,504                           | 704,330    | 163,411                             | 1,905,001            | 1,898,437              | 6,564   | 100% | 2,010,196 |
| 1988                                   | 997,376                     | 305,483                           | 787,261    | 156,465                             | 2,246,585            | 2,088,426              | 158,159 | 93%  | 2,123,695 |
| 1989                                   | 1,217,361                   | 329,966                           | 886,860    | 129,080                             | 2,563,268            | 2,348,423              | 214,845 | 92%  | 2,452,962 |
| 1990                                   | 1,285,062                   | 380,680                           | 973,303    | 114,474                             | 2,753,518            | 2,677,482              | 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 |
| 1995                                   | 2,445,870                   | 673,196                           | 1,742,148  | 109,958                             | 4,971,172            | 4,794,754              | 176,418 | 96%  | 4,876,808 |