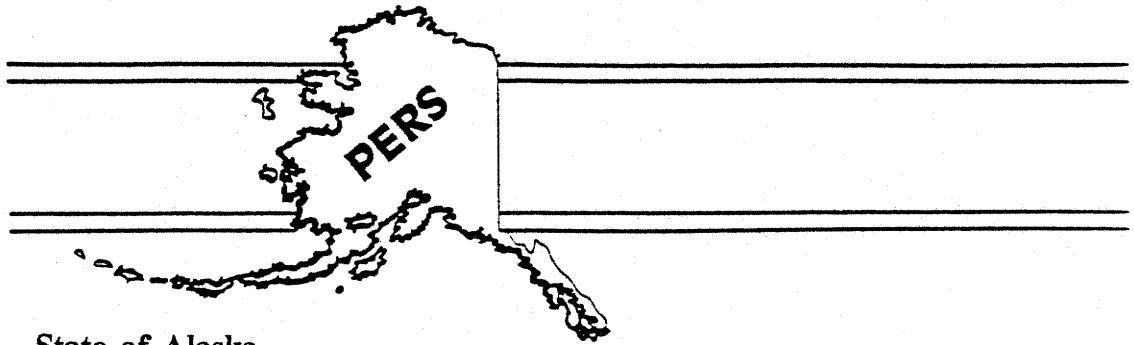




**State of Alaska
Public Employees' Retirement System**

**Supplement to the Actuarial Valuation Report
as of June 30, 1996**

Individual Employer Information

Prepared by:

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

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Section 1

Individual Employer Information

This section shows the valuation results for each participating employer.

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

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

Section 1.1(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 FY99.

Section 1.3 compares FY98 and FY99 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 - FY99
For Police and Fire Members
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	9.85%
 <u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 260,976
(2) Adjusted Assets (excluding retirees)	275,967
(3) Total Unfunded Liability, (1) - (2)	(14,991)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (1,325)
(6) Total Salaries	94,088
(7) Past Service Rate, (5) / (6)	(1.41%)
 <u>Total Employer Contribution Rate</u>	 8.44%

**1.1(b) Development of Average Employer Contribution Rate - FY99
For "Other" Members
State Employees Only (in thousands)**

<u>Consolidated Rate</u>	9.85%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 1,389,636
(2) Adjusted Assets (excluding retirees)	1,469,459
(3) Total Unfunded Liability, (1) - (2)	(79,823)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (7,056)
(6) Total Salaries	525,405
(7) Past Service Rate, (5) / (6)	(1.34%)
<u>Total Employer Contribution Rate</u>	8.51%

**1.1(c) Development of Average Employer Contribution Rate - FY99
For Police and Fire Members
Municipality of Anchorage Employees Only (in thousands)**

<u>Consolidated Rate</u>	9.85%
<u>Past Service Rate</u>	
(1) Accrued Liability (excluding retirees)	\$ 9,170
(2) Adjusted Assets (excluding retirees)	10,665
(3) Total Unfunded Liability, (1) - (2)	(1,495)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (132)
(6) Total Salaries	4,764
(7) Past Service Rate, (5) / (6)	(2.77%)
<u>Total Employer Contribution Rate</u>	7.08%

**1.1(d) Development of Average Employer Contribution Rate - FY99
For "Other" Members
Municipality of Anchorage Employees Only (in thousands)**

Consolidated Rate 9.85%

Past Service Rate

(1) Accrued Liability (excluding retirees)	\$ 240,185
(2) Adjusted Assets (excluding retirees)	279,346
(3) Total Unfunded Liability, (1) - (2)	(39,161)
(4) Amortization Factor (25 years)	11.312888
(5) Past Service Cost, (3) / (4)	\$ (3,462)
(6) Total Salaries	80,369
(7) Past Service Rate, (5) / (6)	(4.31%)

Total Employer Contribution Rate 5.54%

1.2 PERS Contribution Rates For Fiscal Year 1999

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
1 STATE OF ALASKA	1650612075	1745426197	-94814122	619492911	9.85	-1.35	8.50	
2 SOUTHWEST REGION SCHOOL DISTRICT	4023847	5022851	-999004	1863642	9.85	-4.74	5.11	
3 ANNETTE ISLAND SCHOOL DISTRICT	1797879	2475012	-677133	1013870	9.85	-5.90	3.95	
4 BERING STRAITS SCHOOL DISTRICT	9529957	13861418	-4331461	4964403	9.85	-7.71	2.14	
5 CHATHAM SCHOOL DISTRICT	1632757	1974169	-341412	604964	9.85	-4.99	4.86	
6 ALASKA MUNICIPAL LEAGUE	535100	-371786	906886	189782	9.85	42.24	52.09	
7 VALDEZ, CITY OF	13244814	15928629	-2683815	4538723	9.85	-5.23	4.62	
8 JUNEAU BOROUGH SCHOOL DISTRICT	14362587	15782306	-1419719	7582112	9.85	-1.66	8.19	
9 MATANUSKA-SUSITNA BOROUGH	14339865	22763714	-8423849	6075097	9.85	-2.20	7.65	1
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	31225751	28069975	3155776	15076176	9.85	-2.20	7.65	1
11 ANCHORAGE SCHOOL DISTRICT	133855964	140419599	-6563635	53523414	9.85	-1.08	8.77	
12 COPPER RIVER SCHOOL DISTRICT	1773219	2270265	-497046	962123	9.85	-4.57	5.28	
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	201255287	233196133	-31940846	71914441	9.85	-3.19	6.66	3
14 HAINES, CITY OF	2096438	2136187	-39749	929867	9.85	-0.38	9.47	
15 KENAI, CITY OF	10961942	13430949	-2469007	4001631	9.85	-5.45	4.40	
16 FAIRBANKS NORTH STAR BOROUGH	30501137	37643507	-7142370	12461697	9.85	-5.07	4.78	
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	43701834	48632896	-4931062	18817401	9.85	-2.32	7.53	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
18 DENALI SCHOOL DISTRICT	1921882	2374985	-453103	510440	9.85	-7.85	2.00	
19 UNIVERSITY OF AK - GEO. INSTITUTE	11605945	7395484	4210461	4983861	9.85	-3.19	6.66	3
20 CITY AND BOROUGH OF SITKA	11476667	11763949	-287282	5471355	9.85	-0.46	9.39	
21 CHUGACH REGIONAL SCHOOL DISTRICT	548857	701277	-152420	307229	9.85	-4.39	5.46	
22 KETCHIKAN GATEWAY BOROUGH	5349803	6792002	-1442199	2122609	9.85	-6.01	3.84	
23 SOLDOTNA, CITY OF	5850128	6926640	-1076512	1899186	9.85	-5.01	4.84	
24 IDITAROD AREA SCHOOL DISTRICT	3832810	4884758	-1051948	1435063	9.85	-6.48	3.37	
25 KUSPUK SCHOOL DISTRICT	3620738	3977499	-356761	1435980	9.85	-2.20	7.65	
26 CITY AND BOROUGH OF JUNEAU	54561517	64936039	-10374522	20240830	9.85	-4.53	5.32	
28 KODIAK, CITY OF	9956863	14191390	-4234527	4268586	9.85	-8.77	1.08	
29 FAIRBANKS, CITY OF	28325672	3595083	24730589	8366869	9.85	1.06	10.91	4
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	19373888	42326252	-22952364	6413810	9.85	1.06	10.91	4
31 WASILLA, CITY OF	2745116	2637344	107772	1848159	9.85	0.52	10.37	
32 SKAGWAY, CITY OF	1304102	1396655	-92553	735298	9.85	-1.11	8.74	
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	3485564	4007443	-521879	1454909	9.85	-3.17	6.68	
34 PALMER, CITY OF	4522447	5194506	-672059	1728620	9.85	-3.44	6.41	
35 WRANGELL, CITY OF	4780537	5084937	-304400	2198746	9.85	-1.22	8.63	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
36 BETHEL, CITY OF	4321501	6731281	-2409780	2875199	9.85	-7.41	2.44	
37 VALDEZ CITY SCHOOLS	5053433	4738789	314644	1873588	9.85	1.48	11.33	
38 HOONAH CITY SCHOOLS	1076273	102163	974110	536928	9.85	16.04	25.89	
39 NOME, CITY OF	5323905	6832086	-1508181	1723246	9.85	-7.74	2.11	
40 KOTZEBUE, CITY OF	3457855	5678973	-2221118	2134466	9.85	-9.20	0.65	
41 GALENA CITY SCHOOLS	1011157	1226510	-215353	353623	9.85	-5.38	4.47	
43 PETERSBURG, CITY OF	8487424	6639094	1848330	3107487	9.85	0.05	9.90	5
44 BRISTOL BAY BOROUGH	3431760	3848755	-416995	1775957	9.85	-2.08	7.77	
45 NORTH SLOPE BOROUGH	83281408	102968478	-19687070	55269121	9.85	-3.15	6.70	
46 WRANGELL CITY SCHOOLS	1287925	1591568	-303643	1041198	9.85	-2.58	7.27	
48 CORDOVA, CITY OF	3859704	4887510	-1027806	1535481	9.85	-5.92	3.93	
49 NOME CITY SCHOOLS	2210189	2535154	-324965	1066911	9.85	-2.69	7.16	
51 KING COVE, CITY OF	1215424	1309750	-94326	737814	9.85	-1.13	8.72	
52 ALASKA HOUSING FINANCE CORPORATION	21110777	24198994	-3088217	11788970	9.85	-2.32	7.53	
53 LOWER YUKON SCHOOL DISTRICT	9299503	12597958	-3298455	4036183	9.85	-7.22	2.63	
54 NORTHWEST ARCTIC SCHOOL DISTRICT	11121121	17485932	-6364811	6154387	9.85	-9.14	0.71	
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	1379322	1302389	76933	741951	9.85	0.92	10.77	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
56 PRIIBLOF REGION SCHOOL DISTRICT	1038287	1209069	-170782	631336	9.85	-2.39	7.46	
57 LOWER KUSKOKWIM SCHOOL DISTRICT	23542675	30508832	-6966157	12278950	9.85	-5.01	4.84	
58 KODIAK ISLAND SCHOOL DISTRICT	7971654	9107647	-1135993	3534543	9.85	-2.84	7.01	
59 YUKON FLATS SCHOOL DISTRICT	2792750	3773690	-980940	1994154	9.85	-4.35	5.50	
60 YUKON-KOYUKOK SCHOOL DISTRICT	2579720	5131720	-2552000	1484720	9.85	-9.85	0.00	
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	17497478	19221007	-1723529	11019095	9.85	-1.38	8.47	
62 ALEUTIAN REGION SCHOOL DISTRICT	679115	2457616	-1778501	110522	9.85	-9.85	0.00	
63 CORDOVA COMMUNITY HOSPITAL	2181328	2450525	-269197	1271985	9.85	-1.87	7.98	
64 LAKE AND PENINSULA SCHOOL DISTRICT	2783948	3559267	-775319	1997535	9.85	-3.43	6.42	
65 SITKA COMMUNITY HOSPITAL	5494438	6417024	-922586	2813567	9.85	-2.90	6.95	
66 TANANA CITY SCHOOL DISTRICT	561438	552163	9275	240823	9.85	0.34	10.19	
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	1510805	1785901	-275096	874906	9.85	-2.78	7.07	
68 HYDABURG CITY SCHOOLS	527376	613231	-85855	207375	9.85	-3.66	6.19	
69 TANANA, CITY OF	537054	718588	-181534	413676	9.85	-3.88	5.97	
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	1036043	1597052	-561009	470664	9.85	-9.85	0.00	
71 BARROW, CITY OF	1443659	1775988	-332329	783312	9.85	-3.75	6.10	
72 ST. PAUL, CITY OF	1807716	2164052	-356336	1524300	9.85	-2.07	7.78	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCURED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
73 ANCHORAGE, MUNICIPALITY OF	249355463	290011454	-40655991	85133222	9.85	-4.22	5.63	
74 KODIAK ISLAND BOROUGH	6284589	6652192	-367603	3042087	9.85	-1.07	8.78	
75 NOME JOINT UTILITIES	1555829	2623836	-1068007	710263	9.85	-9.85	0.00	
76 SAND POINT, CITY OF	1006785	1263929	-257144	499593	9.85	-4.55	5.30	
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	6072643	5637945	434698	2557378	9.85	1.50	11.35	
78 DILLINGHAM, CITY OF	2963838	3220808	-256970	1539948	9.85	-1.48	8.37	
79 UNALASKA, CITY OF	7689161	8419038	-729877	6364557	9.85	-1.01	8.84	
80 KENAI PENINSULA BOROUGH	20372538	23658911	-3286373	8589934	9.85	-3.38	6.47	
81 KETCHIKAN, CITY OF	15618796	12291166	3327630	6293708	9.85	4.67	14.52	
82 SEWARD, CITY OF	7994476	8798050	-803574	3100224	9.85	-2.29	7.56	
83 FORT YUKON, CITY OF	471272	758832	-287560	252101	9.85	-9.85	0.00	
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	2060776	1932666	128110	644402	9.85	1.76	11.61	
85 CORDOVA PUBLIC SCHOOLS	2012842	1862316	150526	540313	9.85	2.46	12.31	
86 CRAIG, CITY OF	1611493	1531481	80012	732867	9.85	0.97	10.82	
87 PETERSBURG GENERAL HOSPITAL	2236731	3653034	-1416303	1323317	9.85	0.05	9.90	5
90 KENAI PENINSULA SCHOOL DISTRICT	24164135	25256746	-1092611	12385691	9.85	-0.78	9.07	
91 NORTH POLE, CITY OF	2909619	3867831	-958212	1244303	9.85	-6.81	3.04	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCURED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
92 GALENA, CITY OF	1888431	2419064	-530633	920934	9.85	-5.09	4.76	
93 NENANA, CITY OF	773334	788426	-15092	282690	9.85	-0.47	9.38	
94 HAINES BOROUGH	730368	637095	93273	344743	9.85	2.39	12.24	
96 NENANA CITY PUBLIC SCHOOLS	495904	804089	-308185	157941	9.85	-9.85	0.00	
A0 UNALAKLEET, CITY OF (TERMINATED)	NO ACTIVE EMPLOYEES							
A1 SAXMAN, CITY OF	265832	246093	19739	66410	9.85	2.63	12.48	
A2 HOONAH, CITY OF	497922	983024	-485102	367140	9.85	-9.85	0.00	
A3 PELICAN, CITY OF	293713	369894	-76181	152053	9.85	-4.43	5.42	
A4 KAKE, CITY OF (TERMINATED)	NO ACTIVE EMPLOYEES							
A5 WHITTIER, CITY OF	788475	1162227	-373752	433730	9.85	-7.62	2.23	
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	1233678	1429111	-195433	1090603	9.85	-1.58	8.27	
A7 CRAIG SCHOOL DISTRICT	656088	630053	26035	478291	9.85	0.48	10.33	
A8 DILLINGHAM CITY SCHOOL DISTRICT	1985990	2063832	-77842	730366	9.85	-0.94	8.91	
A9 THORNE BAY, CITY OF	451738	569680	-117942	337695	9.85	-3.09	6.76	
AB AKUTAN, CITY OF	391077	434557	-43480	211670	9.85	-1.82	8.03	
AC UNALASKA CITY SCHOOL DISTRICT	488511	512855	-24344	584166	9.85	-0.37	9.48	
AE KASHUNAMIUT SCHOOL DISTRICT	963000	1058399	-95399	691635	9.85	-1.22	8.63	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
AF SEWARD GENERAL HOSPITAL	2546949	1464379	1082570	1092771	9.85	8.76	18.61	
B0 WAINWRIGHT, CITY OF	NO ACTIVE EMPLOYEES							
B1 ST. MARY'S, CITY OF	427169	447723	-20554	357368	9.85	-0.51	9.34	
B2 HOMER, CITY OF	7194403	9925208	-2730805	2959298	9.85	-8.16	1.69	
B3 RUBY, CITY OF	102258	138596	-36338	30320	9.85	-9.85	0.00	
B4 ENMONAK (TERMINATED)	NO ACTIVE EMPLOYEES							
B5 SPECIAL EDUCATION SERVICE AGENCY	593768	684008	-90240	474166	9.85	-1.68	8.17	
B6 BARTLETT MEMORIAL HOSPITAL	13852233	15647449	-1795216	9624722	9.85	-1.65	8.20	
B7 NORTHWEST ARCTIC BOROUGH	717168	851401	-134233	565373	9.85	-2.10	7.75	
B8 ST. MARY'S SCHOOL DISTRICT	804521	1371308	-566787	329203	9.85	-9.85	0.00	
B9 SELAWIK CITY COUNCIL	9582	22119	-12537	23540	9.85	-4.71	5.14	
BB BRISTOL BAY HOUSING AUTHORITY	376011	516751	-140740	645032	9.85	-1.93	7.92	
BC COPPER RIVER BASIN HOUSING AUTHORITY	385379	351925	33454	210342	9.85	1.41	11.26	
BD SKAGWAY CITY SCHOOL DISTRICT	616115	537088	79027	167610	9.85	4.17	14.02	
BF Klawock, CITY OF	422903	759995	-337092	227030	9.85	-9.85	0.00	
C0 PETERSBURG PUBLIC SCHOOLS	839106	1243308	-404202	753561	9.85	0.05	9.90	5
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	132451	123206	9245	45572	9.85	1.79	11.64	

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999							
	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE GROUP
C5 ALEUTIANS EAST BOROUGH	605494	620100	-14606	412848	9.85	-0.31	9.54
C6 KIVALINA, CITY OF	27838	57946	-30108	25668	9.85	-9.85	0.00
C7 BERING STRAITS CRSA	148287	107371	40916	72483	9.85	4.99	14.84
C8 SHISHMAREF, CITY OF	33153	27020	6133	12611	9.85	4.30	14.15
C9 ADAK(TERMINATED)	NO ACTIVE EMPLOYEES						
CA HUSLIA, CITY OF	179436	135336	44100	73046	9.85	5.34	15.19
CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)	NO ACTIVE EMPLOYEES						
CC KALTAG, CITY OF	19669	31260	-11591	24103	9.85	-4.25	5.60
CE LOWER KALSKAG, CITY OF	110269	34428	75841	47725	9.85	14.05	23.90
CF HAINES BOROUGH SCHOOL DISTRICT	430936	460367	-29431	387480	9.85	-0.67	9.18
D0 NOORVIK, CITY OF	196927	179327	17600	131169	9.85	1.19	11.04
D1 ELIM, CITY OF	38382	28126	10256	15171	9.85	5.98	15.83
D2 ATKA, CITY OF	1940	21818	-19878	19710	9.85	-8.91	0.94
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	1007213	868362	138851	806556	9.85	1.52	11.37
D4 ALEUTIANS WEST CRSA	94124	82398	11726	45000	9.85	2.30	12.15
D5 DELTA/GREELY SCHOOL DISTRICT	1232339	1395792	-163453	965383	9.85	-1.50	8.35
D6 LAKE AND PENINSULA BOROUGH	285952	163932	122020	164859	9.85	6.54	16.39

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999									
	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	GROUP	
D7 YAKUTAT, CITY AND BOROUGH OF	286445	413248	-126803	369960	9.85	-3.03	6.82		
D8 UNALAKLEET, CITY OF	256418	332492	-76074	285919	9.85	-2.35	7.50		
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	NO ACTIVE EMPLOYEES								
DA Klawock City School District	358720	384287	-25567	234575	9.85	-0.96	8.89		
DB Old Harbor, City of	42937	18302	24635	11246	9.85	19.36	29.21		
DD Mekoryuk, City of	33162	21811	11351	11683	9.85	8.59	18.44		
DE Alaska Gateway School District	795738	1031722	-235984	1008834	9.85	-2.07	7.78		
DF Saint George, City of	1467705	1268093	199612	538849	9.85	3.27	13.12		
E0 Pelican City School District	206957	224805	-17848	126428	9.85	-1.25	8.60		
E1 Denali Borough	198424	106072	92352	134534	9.85	6.07	15.92		
E2 Allakaket, City of	37519	57768	-20249	147509	9.85	-1.21	8.64		
E3 Kachemak, City of	13988	16152	-2164	18058	9.85	-1.06	8.79		
E4 Nuiqsut, City of	NO ACTIVE EMPLOYEES								
E5 Cook Inlet Housing Authority	662299	827743	-165444	545797	9.85	-2.68	7.17		
E6 Interior Regional Housing Authority	371023	472320	-101297	304917	9.85	-2.94	6.91		
E7 Yakutat City School District	234445	251017	-16572	368800	9.85	-0.40	9.45		
E8 Kake City School District	218818	212917	5901	318129	9.85	0.16	10.01		

1.2 PERS Contribution Rates For Fiscal Year 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEAR 1999

	ACCRUED LIABILITY	ADJUSTED ASSETS	UNFUNDED LIABILITY	ANNUAL EARNINGS	CONSOL. RATE	PAST SRV RATE	TOTAL RATE	RATE GROUP
E9 QUINHAGAK, CITY OF	16377	8603	7774	17813	9.85	3.86	13.71	
EA ALEUTIAN HOUSING AUTHORITY	240122	233973	6149	322417	9.85	0.17	10.02	
EB MARSHALL, CITY OF	41462	36799	4663	77033	9.85	0.54	10.39	
EC ANCHORAGE TELEPHONE UTILITIES	7729192	9049506	-1320314	11435692	9.85	-1.02	8.83	
ED BERING STRAITS REGIONAL HOUSING AUTHORITY	119787	136810	-17023	427142	9.85	-0.35	9.50	
TERMINATED EMPLOYERS	3835766	3835766	0	14693605	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	2997057992.	3288353002.	-291295010.	1221866563.	9.85	-2.11	7.74	

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST SRV RATE	TOTAL IN RATE	5% ADJUSTED CAP	RATE
1 STATE OF ALASKA	6.71	2.72	9.43	9.43	9.85	-1.35	8.50	-0.93	8.50
2 SOUTHWEST REGION SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-4.74	5.11	+5.00	5.00
3 ANNETTE ISLAND SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-5.90	3.95		3.95
4 BERING STRAITS SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-7.71	2.14		2.14
5 CHATHAM SCHOOL DISTRICT	6.71	-6.71	0.00	3.97	9.85	-4.99	4.86	0.89	4.86
6 ALASKA MUNICIPAL LEAGUE	6.71	17.06	23.77	23.90	9.85	42.24	52.09	28.19	+5.00 28.90
7 VALDEZ, CITY OF	6.71	-2.70	4.01	4.01	9.85	-5.23	4.62	0.61	4.62
8 JUNEAU BOROUGH SCHOOL DISTRICT	6.71	0.69	7.40	7.40	9.85	-1.66	8.19	0.79	8.19
9 MATANUSKA-SUSITNA BOROUGH	6.71	-0.12	6.59	6.59	9.85	-2.20	7.65	1.06	7.65
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	6.71	-0.12	6.59	6.59	9.85	-2.20	7.65	1.06	7.65
11 ANCHORAGE SCHOOL DISTRICT	6.71	1.72	8.43	8.43	9.85	-1.08	8.77	0.34	8.77
12 COPPER RIVER SCHOOL DISTRICT	6.71	-5.28	1.43	1.43	9.85	-4.57	5.28	3.85	5.28
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	6.71	-1.08	5.63	5.63	9.85	-3.19	6.66	1.03	6.66
14 HAINES, CITY OF	6.71	1.17	7.88	7.88	9.85	-0.38	9.47	1.59	9.47
15 KENAI, CITY OF	6.71	-3.73	2.98	2.98	9.85	-5.45	4.40	1.42	4.40
16 FAIRBANKS NORTH STAR BOROUGH	6.71	-6.71	0.00	0.00	9.85	-5.07	4.78	4.78	4.78
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	6.71	-2.01	4.70	6.19	9.85	-2.32	7.53	1.34	7.53

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE		FY99
	CONSOL	PAST SRV	TOTAL	ADJ	CONSOL	PAST SRV	TOTAL IN		5% ADJUSTED
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	CAP
18 DENALI SCHOOL DISTRICT	6.71	-6.71	0.00	5.63	9.85	-7.85	2.00	-3.63	2.00
19 UNIVERSITY OF AK - GEO. INSTITUTE	6.71	-1.08	5.63	5.63	9.85	-3.19	6.66	1.03	6.66
20 CITY AND BOROUGH OF SITKA	6.71	4.33	11.04	11.04	9.85	-0.46	9.39	-1.65	9.39
21 CHUGACH REGIONAL SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-4.39	5.46	5.46	5.00
22 KETCHIKAN GATEWAY BOROUGH	6.71	-1.09	5.62	7.02	9.85	-6.01	3.84	-3.18	3.84
23 SOLDOTNA, CITY OF	6.71	0.62	7.33	7.54	9.85	-5.01	4.84	-2.70	4.84
24 IDITAROD AREA SCHOOL DISTRICT	6.71	-4.03	2.68	5.00	9.85	-6.48	3.37	-1.63	3.37
25 KUSPUK SCHOOL DISTRICT	6.71	-3.55	3.16	5.89	9.85	-2.20	7.65	1.76	7.65
26 CITY AND BOROUGH OF JUNEAU	6.71	0.11	6.82	6.82	9.85	-4.53	5.32	-1.50	5.32
28 KODIAK, CITY OF	6.71	-6.71	0.00	0.00	9.85	-8.77	1.08	1.08	1.08
29 FAIRBANKS, CITY OF	6.71	9.70	16.41	16.41	9.85	1.06	10.91	-5.50	11.41
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	6.71	9.70	16.41	16.41	9.85	1.06	10.91	-5.50	11.41
31 WASILLA, CITY OF	6.71	0.65	7.36	7.36	9.85	0.52	10.37	3.01	10.37
32 SKAGWAY, CITY OF	6.71	-0.59	6.12	6.12	9.85	-1.11	8.74	2.62	8.74
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	6.71	-0.66	6.05	6.05	9.85	-3.17	6.68	0.63	6.68
34 PALMER, CITY OF	6.71	-2.52	4.19	5.93	9.85	-3.44	6.41	0.48	6.41
35 WRANGELL, CITY OF	6.71	1.25	7.96	7.96	9.85	-1.22	8.63	0.67	8.63

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL	PAST	SRV	ADJ	CONSOL	PAST	SRV	TOTAL	5% ADJUSTED
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	IN TOTAL	CAP
								RATE	RATE
36 BETHEL, CITY OF	6.71	-6.71	0.00	0.00	9.85	-7.41	2.44	2.44	2.44
37 VALDEZ CITY SCHOOLS	6.71	2.31	9.02	9.02	9.85	1.48	11.33	2.31	11.33
38 HOONAH CITY SCHOOLS	6.71	19.08	25.79	25.79	9.85	16.04	25.89	0.10	25.89
39 NOME, CITY OF	6.71	-6.70	0.01	0.01	9.85	-7.74	2.11	2.10	2.11
40 KOTZEBUE, CITY OF	6.71	-6.71	0.00	0.00	9.85	-9.20	0.65	0.65	0.65
41 GALENA CITY SCHOOLS	6.71	-6.71	0.00	0.00	9.85	-5.38	4.47	4.47	4.47
43 PETERSBURG, CITY OF	6.71	3.01	9.72	9.72	9.85	0.05	9.90	0.18	9.90
44 BRISTOL BAY BOROUGH	6.71	-2.23	4.48	6.18	9.85	-2.08	7.77	1.59	7.77
45 NORTH SLOPE BOROUGH	6.71	-3.32	3.39	4.15	9.85	-3.15	6.70	2.55	6.70
46 WRANGELL CITY SCHOOLS	6.71	-0.07	6.64	6.64	9.85	-2.58	7.27	0.63	7.27
48 CORDOVA, CITY OF	6.71	-4.24	2.47	5.12	9.85	-5.92	3.93	-1.19	3.93
49 NOME CITY SCHOOLS	6.71	-4.07	2.64	2.64	9.85	-2.69	7.16	4.52	7.16
51 KING COVE, CITY OF	6.71	-1.31	5.40	5.40	9.85	-1.13	8.72	3.32	8.72
52 ALASKA HOUSING FINANCE CORPORATION	6.71	-1.96	4.75	5.38	9.85	-2.32	7.53	2.15	7.53
53 LOWER YUKON SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-7.22	2.63	2.63	2.63
54 NORTHWEST ARCTIC SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-9.14	0.71	0.71	0.71
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	6.71	2.59	9.30	9.30	9.85	0.92	10.77	1.47	10.77

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST SRV RATE	TOTAL IN TOTAL RATE	5% ADJUSTED CAP RATE	
56 PRIIBILOF REGION SCHOOL DISTRICT	6.71	-4.37	2.34	2.34	9.85	-2.39	7.46	5.12	7.34
57 LOWER KUSKOKWIM SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-5.01	4.84	4.84	
58 KODIAK ISLAND SCHOOL DISTRICT	6.71	-1.30	5.41	5.41	9.85	-2.84	7.01	1.60	7.01
59 YUKON FLATS SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-4.35	5.50	5.50	5.00
60 YUKON-KOYUKOK SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	6.71	-3.74	2.97	2.97	9.85	-1.38	8.47	5.50	7.97
62 ALEUTIAN REGION SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
63 CORDOVA COMMUNITY HOSPITAL	6.71	1.20	7.91	7.91	9.85	-1.87	7.98	0.07	7.98
64 LAKE AND PENINSULA SCHOOL DISTRICT	6.71	-6.63	0.08	0.97	9.85	-3.43	6.42	5.45	5.97
65 SITKA COMMUNITY HOSPITAL	6.71	-3.31	3.40	5.58	9.85	-2.90	6.95	1.37	6.95
66 TANANA CITY SCHOOL DISTRICT	6.71	2.48	9.19	9.19	9.85	0.34	10.19	1.00	10.19
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	6.71	0.09	6.80	6.80	9.85	-2.78	7.07	0.27	7.07
68 HYDABURG CITY SCHOOLS	6.71	-3.42	3.29	4.32	9.85	-3.66	6.19	1.87	6.19
69 TANANA, CITY OF	6.71	-6.71	0.00	0.00	9.85	-3.88	5.97	5.97	5.00
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
71 BARROW, CITY OF	6.71	-3.81	2.90	3.24	9.85	-3.75	6.10	2.86	6.10
72 ST. PAUL, CITY OF	6.71	-3.59	3.12	3.12	9.85	-2.07	7.78	4.66	7.78

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL	PAST SRV	TOTAL	ADJ	CONSOL	PAST SRV	TOTAL IN TOTAL	5% ADJUSTED	
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	CAP	RATE
73 ANCHORAGE, MUNICIPALITY OF	6.71	0.34	7.05	7.05	9.85	-4.22	5.63	-1.42	5.63
74 KODIAK ISLAND BOROUGH	6.71	0.20	6.91	6.91	9.85	-1.07	8.78	1.87	8.78
75 NOME JOINT UTILITIES	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
76 SAND POINT, CITY OF	6.71	-3.16	3.55	3.55	9.85	-4.55	5.30	1.75	5.30
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	6.71	3.91	10.62	10.62	9.85	1.50	11.35	0.73	11.35
78 DILLINGHAM, CITY OF	6.71	-3.97	2.74	6.09	9.85	-1.48	8.37	2.28	8.37
79 UNALASKA, CITY OF	6.71	-1.32	5.39	5.39	9.85	-1.01	8.84	3.45	8.84
80 KENAI PENINSULA BOROUGH	6.71	1.40	8.11	8.11	9.85	-3.38	6.47	-1.64	6.47
81 KETCHIKAN, CITY OF	6.71	8.77	15.48	15.48	9.85	4.67	14.52	-0.96	14.52
82 SEWARD, CITY OF	6.71	-2.00	4.71	4.71	9.85	-2.29	7.56	2.85	7.56
83 FORT YUKON, CITY OF	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	6.71	1.86	8.57	8.57	9.85	1.76	11.61	3.04	11.61
85 CORDOVA PUBLIC SCHOOLS	6.71	4.67	11.38	11.38	9.85	2.46	12.31	0.93	12.31
86 CRAIG, CITY OF	6.71	0.47	7.18	7.18	9.85	0.97	10.82	3.64	10.82
87 PETERSBURG GENERAL HOSPITAL	6.71	3.01	9.72	9.72	9.85	0.05	9.90	0.18	9.90
90 KENAI PENINSULA SCHOOL DISTRICT	6.71	0.82	7.53	7.53	9.85	-0.78	9.07	1.54	9.07
91 NORTH POLE, CITY OF	6.71	0.53	7.24	7.24	9.85	-6.81	3.04	-4.20	3.04

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL	PAST SRV	TOTAL	ADJ	CONSOL	PAST SRV	TOTAL IN	5% ADJUSTED	
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	CAP	RATE
92 GALENA, CITY OF	6.71	-6.71	0.00	0.00	9.85	-5.09	4.76	4.76	4.76
93 NENANA, CITY OF	6.71	-1.58	5.13	5.13	9.85	-0.47	9.38	4.25	9.38
94 HAINES BOROUGH	6.71	1.37	8.08	8.08	9.85	2.39	12.24	4.16	12.24
96 NENANA CITY PUBLIC SCHOOLS	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
A0 UNALAKLEET, CITY OF (TERMINATED)	NO ACTIVE EMPLOYEES								
A1 SAXMAN, CITY OF	6.71	19.75	26.46	26.46	9.85	2.63	12.48	-13.98	21.46
A2 HOONAH, CITY OF	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
A3 PELICAN, CITY OF	6.71	-5.44	1.27	5.80	9.85	-4.43	5.42	-0.38	5.42
A4 KAKE, CITY OF (TERMINATED)	NO ACTIVE EMPLOYEES								
A5 WHITTIER, CITY OF	6.71	-6.71	0.00	0.00	9.85	-7.62	2.23	2.23	2.23
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	6.71	-3.84	2.87	3.79	9.85	-1.58	8.27	4.48	8.27
A7 CRAIG SCHOOL DISTRICT	6.71	-1.70	5.01	5.01	9.85	0.48	10.33	5.32	10.01
A8 DILLINGHAM CITY SCHOOL DISTRICT	6.71	-4.75	1.96	6.52	9.85	-0.94	8.91	2.39	8.91
A9 THORNE BAY, CITY OF	6.71	-0.70	6.01	6.01	9.85	-3.09	6.76	0.75	6.76
AB AKUTAN, CITY OF	6.71	-4.21	2.50	6.58	9.85	-1.82	8.03	1.45	8.03
AC UNALASKA CITY SCHOOL DISTRICT	6.71	-1.65	5.06	5.06	9.85	-0.37	9.48	4.42	9.48
AE KASHUNAMIUT SCHOOL DISTRICT	6.71	-4.73	1.98	1.98	9.85	-1.22	8.63	6.65	6.98

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE		FY99 5% ADJUSTED CAP RATE
	CONSOL RATE	PAST SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST SRV RATE	TOTAL IN TOTAL RATE	RATE	
AF SEWARD GENERAL HOSPITAL	6.71	13.11	19.82	19.92	9.85	8.76	18.61	-1.31	18.61
B0 WAINWRIGHT, CITY OF	NO ACTIVE EMPLOYEES								
B1 ST. MARY'S, CITY OF	6.71	0.44	7.15	7.15	9.85	-0.51	9.34	2.19	9.34
B2 HOMER, CITY OF	6.71	-2.53	4.18	5.00	9.85	-8.16	1.69	-3.31	1.69
B3 RUBY, CITY OF	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
B4 EMMONAK (TERMINATED)	NO ACTIVE EMPLOYEES								
B5 SPECIAL EDUCATION SERVICE AGENCY	6.71	-5.69	1.02	1.02	9.85	-1.68	8.17	7.15	+5.00 6.02
B6 BARTLETT MEMORIAL HOSPITAL	6.71	-1.68	5.03	5.63	9.85	-1.65	8.20	2.57	8.20
B7 NORTHWEST ARCTIC BOROUGH	6.71	-3.46	3.25	3.25	9.85	-2.10	7.75	4.50	7.75
B8 ST. MARY'S SCHOOL DISTRICT	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
B9 SELAWIK CITY COUNCIL	6.71	-6.71	0.00	2.41	9.85	-4.71	5.14	2.73	5.14
BB BRISTOL BAY HOUSING AUTHORITY	6.71	-6.71	0.00	0.00	9.85	-1.93	7.92	7.92	+5.00 5.00
BC COPPER RIVER BASIN HOUSING AUTHORITY	6.71	3.64	10.35	10.35	9.85	1.41	11.26	0.91	11.26
BD SKAGWAY CITY SCHOOL DISTRICT	6.71	6.11	12.82	14.09	9.85	4.17	14.02	-0.07	14.02
BF Klawock, CITY OF	6.71	-6.71	0.00	11.56	9.85	-9.85	0.00	-11.56	-5.00 6.56
C0 PETERSBURG PUBLIC SCHOOLS	6.71	3.01	9.72	9.72	9.85	0.05	9.90	0.18	9.90
C4 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	6.71	2.63	9.34	9.40	9.85	1.79	11.64	2.24	11.64

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOLE	PAST	SRV	ADJ	CONSOLE	PAST	SRV	TOTAL	5% ADJUSTED
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	CAP
C5 ALEUTIANS EAST BOROUGH	6.71	-2.13	4.58	4.58	9.85	-0.31	9.54	4.96	9.54
C6 KIVALINA, CITY OF	6.71	-6.71	0.00	0.00	9.85	-9.85	0.00	0.00	0.00
C7 BERING STRAITS CRSA	6.71	4.00	10.71	10.71	9.85	4.99	14.84	4.13	14.84
C8 SHISHIMAREF, CITY OF	6.71	4.83	11.54	11.54	9.85	4.30	14.15	2.61	14.15
C9 ADAK(TERMINATED)	NO ACTIVE EMPLOYEES								
CA HUSLIA, CITY OF	6.71	8.13	14.84	14.84	9.85	5.34	15.19	0.35	15.19
CB MOUNTAIN VILLAGE, CITY OF(TERMINATED)	NO ACTIVE EMPLOYEES								
CC KALTAG, CITY OF	6.71	-6.71	0.00	0.00	9.85	-4.25	5.60	5.60	+5.00
CE LOWER KALSKAG, CITY OF	6.71	14.41	21.12	21.12	9.85	14.05	23.90	2.78	23.90
CF HAINES BOROUGH SCHOOL DISTRICT	6.71	-4.20	2.51	2.51	9.85	-0.67	9.18	6.67	+5.00
D0 NOORVIK, CITY OF	6.71	-0.71	6.00	6.00	9.85	1.19	11.04	5.04	+5.00
D1 ELIM, CITY OF	6.71	5.43	12.14	12.14	9.85	5.98	15.83	3.69	15.83
D2 ATKA, CITY OF	6.71	-6.71	0.00	0.00	9.85	-8.91	0.94	0.94	0.94
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	6.71	1.16	7.87	7.87	9.85	1.52	11.37	3.50	11.37
D4 ALEUTIANS WEST CRSA	6.71	0.67	7.38	7.38	9.85	2.30	12.15	4.77	12.15
D5 DELTA/GREELY SCHOOL DISTRICT	6.71	-1.94	4.77	4.77	9.85	-1.50	8.35	3.58	8.35
D6 LAKE AND PENINSULA BOROUGH	6.71	6.14	12.85	12.85	9.85	6.54	16.39	3.54	16.39

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE	FY99	
	CONSOL	PAST SRV	TOTAL	ADJ	CONSOL	PAST SRV	TOTAL IN TOTAL	5% ADJUSTED	
	RATE	RATE	RATE	RATE	RATE	RATE	RATE	CAP	RATE
D7 YAKUTAT, CITY AND BOROUGH OF	6.71	-6.71	0.00	0.00	9.85	-3.03	6.82	+5.00	5.00
D8 UNALAKLEET, CITY OF	6.71	-5.39	1.32	6.40	9.85	-2.35	7.50		7.50
D9 DIOMEDE JOINT UTILITIES (TERMINATED)	NO ACTIVE EMPLOYEES								
DA Klawock CITY SCHOOL DISTRICT	6.71	-0.54	6.17	6.17	9.85	-0.96	8.89	2.72	8.89
DB Old Harbor, CITY OF	6.71	18.97	25.68	25.68	9.85	19.36	29.21	3.53	29.21
DD MEKORYUK, CITY OF	6.71	8.57	15.28	15.28	9.85	8.59	18.44	3.16	18.44
DE ALASKA GATEWAY SCHOOL DISTRICT	6.71	-4.61	2.10	2.10	9.85	-2.07	7.78	5.68	7.10
DF SAINT GEORGE, CITY OF	6.71	9.57	16.28	23.57	9.85	3.27	13.12	-10.45	18.57
E0 PELICAN CITY SCHOOL DISTRICT	6.71	-0.50	6.21	6.87	9.85	-1.25	8.60	1.73	8.60
E1 DENALI BOROUGH	6.71	10.46	17.17	17.17	9.85	6.07	15.92	-1.25	15.92
E2 ALLAKAKET, CITY OF	6.71	-3.21	3.50	4.36	9.85	-1.21	8.64	4.28	8.64
E3 KACHENAK, CITY OF	6.71	-5.76	0.95	5.90	9.85	-1.06	8.79	2.89	8.79
E4 NUIQSUT, CITY OF	NO ACTIVE EMPLOYEES								
E5 COOK INLET HOUSING AUTHORITY	6.71	-0.38	6.33	7.96	9.85	-2.68	7.17	-0.79	7.17
E6 INTERIOR REGIONAL HOUSING AUTHORITY	6.71	-6.71	0.00	6.34	9.85	-2.94	6.91	0.57	6.91
E7 YAKUTAT CITY SCHOOL DISTRICT	6.71	-2.20	4.51	4.65	9.85	-0.40	9.45	4.80	9.45
E8 KAKE CITY SCHOOL DISTRICT	6.71	-1.50	5.21	5.21	9.85	0.16	10.01	4.80	10.01

1.3 PERS Contribution Rates For Fiscal Years 1998 & 1999 (continued)

STATE OF ALASKA - P.E.R.S. CONTRIBUTION RATES FOR FISCAL YEARS 1998 & 1999

	-----FY98-----			-----FY99-----			CHANGE		FY99 5% ADJUSTED CAP RATE
	CONSOL RATE	PAST RATE	SRV RATE	TOTAL RATE	ADJ RATE	CONSOL RATE	PAST RATE	SRV RATE	
E9 QUINHAGAK, CITY OF	6.71	-2.34	4.37	5.48	9.85	3.86	13.71	8.23	+5.00 10.48
EA ALEUTIAN HOUSING AUTHORITY	6.71	0.83	7.54	7.54	9.85	0.17	10.02	2.48	10.02
EB MARSHALL, CITY OF	6.71	0.08	6.79	6.79	9.85	0.54	10.39	3.60	10.39
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STATE AND POLITICAL SUBDIVISION TOTALS	6.71	1.29	8.00	8.00	9.85	-2.11	7.74	-0.26	7.74

1.4 Adjustment to Retiree Reserve as of June 30, 1996

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
1 STATE OF ALASKA	1083221062.	123008294.	-74033895.	1132195461.
2 SOUTHWEST REGION SCHOOL DISTRICT	1471718.	-156460.	-80726.	1234532.
3 ANNETTE ISLAND SCHOOL DISTRICT	312383.	16683.	-20197.	308869.
4 BERING STRAITS SCHOOL DISTRICT	2709531.	1461207.	-255984.	3914754.
5 CHATHAM SCHOOL DISTRICT	360350.	44980.	-24878.	380452.
6 ALASKA MUNICIPAL LEAGUE	494143.	15514.	-31281.	478376.
7 VALDEZ, CITY OF	4847510.	823224.	-348049.	5322685.
8 JUNEAU BOROUGH SCHOOL DISTRICT	7535388.	1301153.	-542354.	8294187.
9 MATANUSKA-SUSITNA BOROUGH	6130259.	960605.	-435211.	6655653.
10 MATANUSKA-SUSITNA SCHOOL DISTRICT	11519925.	1955567.	-827076.	12648416.
11 ANCHORAGE SCHOOL DISTRICT	100658397.	11347843.	-6874529.	105131711.
12 COPPER RIVER SCHOOL DISTRICT	1317866.	183200.	-92130.	1408936.
13 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	83583967.	11443859.	-5832456.	89195370.
14 HAINES, CITY OF	848661.	225423.	-65923.	1008161.
15 KENAI, CITY OF	6066961.	1233814.	-448095.	6852680.
16 FAIRBANKS NORTH STAR BOROUGH	8628041.	756799.	-576007.	8808833.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT	21808378.	3264872.	-1538903.	23534347.
18 DENALI SCHOOL DISTRICT	345850.	210342.	-34137.	522055.
19 UNIVERSITY OF AK - GEO. INSTITUTE	7435334.	1034219.	-519830.	7949723.
20 CITY AND BOROUGH OF SITKA	8883641.	865249.	-598351.	9150539.
21 CHUGACH REGIONAL SCHOOL DISTRICT	82722.	1431.	-5165.	78988.
22 KETCHIKAN GATEWAY BOROUGH	2911634.	556530.	-212863.	3255301.
23 SOLDOTNA, CITY OF	1539561.	697278.	-137289.	2099550.
24 IDITAROD AREA SCHOOL DISTRICT	957139.	751725.	-104884.	1603980.
25 KUSPUK SCHOOL DISTRICT	1194257.	-74485.	-68727.	1051045.
26 CITY AND BOROUGH OF JUNEAU	34526650.	5344949.	-2447171.	37424428.
28 KODIAK, CITY OF	8719754.	1132367.	-604687.	9247434.
29 FAIRBANKS, CITY OF	49252472.	6191357.	-3402937.	52040892.
30 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	11935738.	1498150.	-824522.	12609366.
31 WASILLA, CITY OF	468717.	87925.	-34165.	522477.
32 SKAGWAY, CITY OF	588873.	-19461.	-34948.	534464.
33 GREATER SITKA BOROUGH SCHOOL DISTRICT	3548831.	117028.	-224997.	3440862.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
34 PALMER, CITY OF	2915303.	-43475.	-176262.	2695566.
35 WRANGELL, CITY OF	4002879.	175667.	-256464.	3922082.
36 BETHEL, CITY OF	381667.	405304.	-48301.	738670.
37 VALDEZ CITY SCHOOLS	1920345.	248529.	-133117.	2035757.
38 HOONAH CITY SCHOOLS	1354552.	50235.	-86221.	1318566.
39 NOME, CITY OF	1290644.	579557.	-114786.	1755415.
40 KOTZEBUE, CITY OF	563219.	26372.	-36187.	553404.
41 GALENA CITY SCHOOLS	475499.	11494.	-29890.	457103.
43 PETERSBURG, CITY OF	4310841.	344302.	-285715.	4369428.
44 BRISTOL BAY BOROUGH	927600.	16883.	-57969.	886514.
45 NORTH SLOPE BOROUGH	20983698.	2578063.	-1446134.	22115627.
46 WRANGELL CITY SCHOOLS	645289.	165601.	-49769.	761121.
48 CORDOVA, CITY OF	3262703.	103480.	-206604.	3159579.
49 NOME CITY SCHOOLS	1622236.	23923.	-101035.	1545124.
51 KING COVE, CITY OF	140834.	127814.	-16489.	252159.
52 ALASKA HOUSING FINANCE CORPORATION	5922941.	1010519.	-425550.	6507910.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
53 LOWER YUKON SCHOOL DISTRICT	3594491.	673240.	-261938.	4005793.
54 NORTHWEST ARCTIC SCHOOL DISTRICT	3662377.	438799.	-251715.	3849461.
55 SOUTHEAST ISLANDS SCHOOL DISTRICT	1153747.	120216.	-78191.	1195772.
56 PRIIBLOF REGION SCHOOL DISTRICT	454293.	25753.	-29463.	450583.
57 LOWER KUSKOKWIM SCHOOL DISTRICT	4309863.	338008.	-285269.	4362602.
58 KODIAK ISLAND SCHOOL DISTRICT	4229135.	866089.	-312726.	4782498.
59 YUKON FLATS SCHOOL DISTRICT	301028.	-66045.	-14422.	220561.
60 YUKON-KOYUKOK SCHOOL DISTRICT	1189443.	59621.	-76663.	1172401.
61 NORTH SLOPE BOROUGH SCHOOL DISTRICT	8568197.	702678.	-569012.	8701863.
62 ALEUTIAN REGION SCHOOL DISTRICT	818747.	68578.	-54461.	832864.
63 CORDOVA COMMUNITY HOSPITAL	1093483.	36981.	-69384.	1061080.
64 LAKE AND PENINSULA SCHOOL DISTRICT	1016806.	399367.	-86919.	1329254.
65 SITKA COMMUNITY HOSPITAL	2284296.	368445.	-162815.	2489926.
66 TANANA CITY SCHOOL DISTRICT	61867.	1525.	-3891.	59501.
67 SOUTHEASTERN REGIONAL RESOURCE CENTER	317008.	129806.	-27424.	419390.
68 HYDABURG CITY SCHOOLS	0.	43338.	-2660.	40678.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
69 TANANA, CITY OF	67120.	-1731.	-4013.	61376.
70 NORTHERN PACIFIC FISHERIES MANAGEMENT	655917.	-14551.	-39365.	602001.
71 BARROW, CITY OF	8458.	305.	-538.	8225.
72 ST. PAUL, CITY OF	165385.	3484.	-10365.	158504.
73 ANCHORAGE, MUNICIPALITY OF	174405318.	27413981.	-12386922.	189432377.
74 KODIAK ISLAND BOROUGH	1942551.	60463.	-122938.	1880076.
75 NOME JOINT UTILITIES	551463.	190269.	-45525.	696207.
76 SAND POINT, CITY OF	215127.	69220.	-17452.	266895.
77 KETCHIKAN GATEWAY SCHOOL DISTRICT	2856448.	113528.	-182286.	2787690.
78 DILLINGHAM, CITY OF	325195.	10005.	-20573.	314627.
79 UNALASKA, CITY OF	1436081.	-38900.	-85754.	1311427.
80 KENAI PENINSULA BOROUGH	9751448.	2863249.	-774243.	11840454.
81 KETCHIKAN, CITY OF	12456851.	1012531.	-826701.	12642681.
82 SEWARD, CITY OF	3175000.	168609.	-205218.	3138391.
83 FORT YUKON, CITY OF	42628.	683.	-2658.	40653.
84 BRISTOL BAY BOROUGH SCHOOL DISTRICT	468159.	11733.	-29454.	450438.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
85 CORDOVA PUBLIC SCHOOLS	714818.	20691.	-45143.	690366.
86 CRAIG, CITY OF	503049.	11894.	-31605.	483338.
87 PETERSBURG GENERAL HOSPITAL	1506710.	-120317.	-85092.	1301301.
90 KENAI PENINSULA SCHOOL DISTRICT	10981446.	843564.	-725775.	11099235.
91 NORTH POLE, CITY OF	255910.	396295.	-40030.	612175.
92 GALENA, CITY OF	286342.	30522.	-19448.	297416.
93 NENANA, CITY OF	201980.	2552.	-12553.	191979.
94 HAINES BOROUGH	18276.	820.	-1172.	17924.
96 NENANA CITY PUBLIC SCHOOLS	406993.	26976.	-26635.	407334.
A0 UNALAKLEET, CITY OF (TERMINATED)	45436.	1782.	-2898.	44320.
A1 SAXMAN, CITY OF	0.	77135.	-4734.	72401.
A2 HOONAH, CITY OF	187798.	183667.	-22799.	348666.
A3 PELICAN, CITY OF	0.	0.	0.	0.
A4 KAKE, CITY OF (TERMINATED)	0.	0.	0.	0.
A5 WHITTIER, CITY OF	380481.	13666.	-24191.	369956.
A6 MUNI OF ANCHORAGE PARKING AUTHORITY	15335.	1441.	-1030.	15746.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
A7 CRAIG SCHOOL DISTRICT	0.	0.	0.	0.
A8 DILLINGHAM CITY SCHOOL DISTRICT	281662.	10524.	-17933.	274253.
A9 THORNE BAY, CITY OF	0.	30184.	-1853.	28331.
AB AKUTAN, CITY OF	0.	0.	0.	0.
AC UNALASKA CITY SCHOOL DISTRICT	192818.	8154.	-12335.	188637.
AE KASHUNAMIUT SCHOOL DISTRICT	105825.	2186.	-6629.	101382.
AF SEWARD GENERAL HOSPITAL	1803858.	596008.	-147295.	2252571.
B0 WAINWRIGHT, CITY OF	94630.	-21843.	-4467.	68320.
B1 ST. MARY'S, CITY OF	103638.	7780.	-6838.	104580.
B2 HOMER, CITY OF	1731372.	2448810.	-256564.	3923618.
B3 RUBY, CITY OF	0.	0.	0.	0.
B4 EMMONAK (TERMINATED)	70307.	22985.	-5726.	87566.
B5 SPECIAL EDUCATION SERVICE AGENCY	0.	0.	0.	0.
B6 BARTLETT MEMORIAL HOSPITAL	2216187.	777956.	-183769.	2810374.
B7 NORTHWEST ARCTIC BOROUGH	75143.	2853.	-4787.	73209.
B8 ST. MARY'S SCHOOL DISTRICT	510620.	132088.	-39447.	603261.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
B9 SELAWIK CITY COUNCIL	0.	0.	0.	0.
BB BRISTOL BAY HOUSING AUTHORITY	42361.	1864.	-2714.	41511.
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	69081.	180464.	-15316.	234229.
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, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
CD KOYUK, CITY OF	0.	0.	0.	0.
CE LOWER KALSKAG, CITY OF	0.	0.	0.	0.
CF HAINES BOROUGH SCHOOL DISTRICT	65862.	2802.	-4214.	64450.
DD NOORVIK, CITY OF	0.	0.	0.	0.
D1 ELIM, CITY OF	0.	0.	0.	0.
D2 ATKA, CITY OF	0.	0.	0.	0.
D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	69711.	4944.	-4582.	70073.
D4 ALEUTIANS WEST CRSA	0.	0.	0.	0.
D5 DELTA/GREELY SCHOOL DISTRICT	66351.	206221.	-16729.	255843.
D6 LAKE AND PENINSULA BOROUGH	23234.	599.	-1463.	22370.
D7 YAKUTAT, CITY AND BOROUGH OF	108980.	112451.	-13591.	207840.
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, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
DD MEKORYUK, CITY OF	0.	0.	0.	0.
DE ALASKA GATEWAY SCHOOL DISTRICT	51123.	56906.	-6630.	101399.
DF SAINT GEORGE, CITY OF	0.	0.	0.	0.
EO PELICAN CITY SCHOOL DISTRICT	0.	0.	0.	0.
E1 DENALI BOROUGH	0.	0.	0.	0.
E2 ALLAKAKET, CITY OF	0.	0.	0.	0.
E3 KACHENAK, 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.	182348.	-11192.	171156.

1.4 Adjustment to Retiree Reserve as of June 30, 1996 (continued)

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

ADJUSTMENT TO RETIREE RESERVE AS OF JUNE 30, 1996

	RETIREE RESERVE 6-30-95	NET CHANGE IN RESERVE BY 6-30-96	AMOUNT TO BE TRANSFERRED	RETIREE RESERVE 6-30-96
ED BERING STRAITS REGIONAL HOUSING AUTHORIT	0.	0.	0.	0.
EE EGEK, CITY OF	0.	0.	0.	0.
EF POINT HOPE, CITY OF	0.	0.	0.	0.
FO NEW96	0.	0.	0.	0.
UNALLOCATED RESERVES	82970760.	9707315.	0.	92678075.
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STATE & POLITICAL SUBDIVISION TOTALS	1872361990.	234139013.	-123600997.	1982900006.

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	CONTRIBS	**EMPLOYER FINANCED**	NET ASSETS	UNFUNDED	ASSETS	MARKET		
RETIREES & TERMINATED	*****	WITH INT	VESTED	TOTAL	PENSION BENEFIT OBLIGATION	AS PCT OF PBO	VALUE OF ASSETS		
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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
1996	1,419,567	422,921	904,182	36,137	2,782,808	2,877,622	-94,814	103%	3,039,466
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
1996	2,180	902	1,867	310	5,258	6,257	-999	119%	6,609
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
1996	656	352	1,008	90	2,107	2,784	-677	132%	2,940

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****												
CURRENT		*****CURRENT EMPLOYEES*****		*****		*****		*****		*****		
RETIREES & CONTRIBUTIONS		**EMPLOYER FINANCED**		*****		*****		*****		*****		
TERMINATED	WITH INT	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS				
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4 BERING STRAITS SCHOOL DISTRICT												
1987	530	551	1,370	1,349	3,800	3,902	103%	4,131				
1988	782	842	1,904	1,541	5,069	4,868	96%	4,950				
1989	938	1,029	2,490	1,685	6,142	6,231	101%	6,508				
1990	1,023	1,255	3,033	1,445	6,756	7,687	114%	7,885				
1991	2,235	1,418	3,556	1,123	8,332	9,341	112%	9,581				
1992	2,663	1,638	4,206	993	9,500	11,061	116%	11,205				
1993	2,642	1,946	5,269	978	10,835	12,509	115%	12,735				
1994	2,697	2,252	6,126	740	11,816	13,816	117%	13,178				
1995	3,594	2,330	6,222	663	12,809	15,835	124%	16,106				
1996	4,566	2,477	5,825	577	13,445	17,776	132%	18,776				
5 CHATHAM SCHOOL DISTRICT												
1987	0	55	357	36	448	551	123%	583				
1988	112	105	435	54	706	663	94%	674				
1989	88	132	515	72	807	818	101%	854				
1990	87	169	593	96	945	964	102%	989				
1991	84	203	629	135	1,052	1,108	105%	1,137				
1992	176	301	729	231	1,437	1,408	98%	1,426				
1993	136	289	897	280	1,602	1,553	97%	1,581				
1994	141	332	966	234	1,672	1,716	103%	1,637				
1995	424	337	1,001	180	1,942	2,210	114%	2,248				
1996	483	386	959	186	2,013	2,355	117%	2,487				
6 ALASKA MUNICIPAL LEAGUE												
1987	447	2	5	41	495	900	182%	952				
1988	435	39	36	5	515	800	155%	813				
1989	463	41	39	15	558	215	39%	224				
1990	454	59	54	40	607	245	40%	251				
1991	545	63	102	21	732	206	28%	211				
1992	675	65	72	19	831	214	26%	217				
1993	709	90	104	46	949	150	16%	153				
1994	670	125	121	62	977	104	11%	99				
1995	848	228	104	23	1,203	243	20%	247				
1996	712	152	146	4	1,013	107	11%	113				

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT RETIREES & TERMINATED	*****CONTRIBS WITH INT	*****CURRENT EMPLOYEES **EMPLOYER FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS	
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	
1996	9,109	3,352	5,918	189	18,567	21,251	114%	22,447	
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	
1996	10,693	3,407	7,639	918	22,657	24,076	106%	25,431	
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	
1996	9,319	3,678	7,512	486	20,996	29,419	140%	31,074	

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

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1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

*****PROJECTED BENEFIT OBLIGATION*****											
CURRENT RETIRES & TERMINATED		*****CONTRIBS WITH INT		*****CURRENT EMPLOYEES*****		**EMPLOYER FINANCED**		*****		MARKET VALUE OF ASSETS	
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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		
1996	141,130	44,411	99,287	5,622	290,451	322,392	-31,941	111%	340,524		
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		
1996	1,217	539	1,301	48	3,105	3,144	-40	101%	3,321		
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		
1996	8,619	2,739	6,199	257	17,815	20,284	-2,469	114%	21,424		

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, 1996

*****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	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
16 FAIRBANKS NORTH STAR BOROUGH										
1987	4,031	1,818	4,972	2,033	12,854	18,224	-5,370	142%		19,296
1988	4,308	2,735	5,767	1,994	14,804	20,382	-5,578	138%		20,726
1989	6,650	2,758	6,031	1,732	17,172	23,651	-6,480	138%		24,703
1990	6,957	3,123	7,033	1,389	18,502	26,340	-7,838	142%		27,019
1991	8,501	3,563	9,700	1,318	23,082	29,263	-6,181	127%		30,013
1992	10,888	4,127	11,145	1,526	27,686	33,807	-6,121	122%		34,246
1993	11,523	4,732	12,927	1,721	30,903	36,222	-5,319	117%		36,877
1994	13,300	5,568	14,637	1,144	34,649	39,490	-4,841	114%		37,666
1995	15,362	6,216	15,799	845	38,222	44,192	-5,970	116%		44,948
1996	14,819	7,282	16,417	792	39,310	46,452	-7,142	118%		49,065
17 FAIRBANKS NORTH STAR SCHOOL DISTRICT										
1987	7,630	3,165	9,531	3,212	23,538	27,485	-3,947	117%		29,103
1988	10,751	4,385	11,147	2,693	28,976	31,481	-2,505	109%		32,012
1989	13,556	4,879	12,510	2,336	33,280	34,758	-1,478	104%		36,305
1990	14,038	5,575	13,308	2,199	35,120	38,140	-3,019	109%		39,123
1991	19,654	6,286	16,181	1,846	43,966	42,404	1,562	96%		43,491
1992	22,071	7,301	18,445	2,275	50,092	47,637	2,455	95%		48,255
1993	22,876	8,303	20,574	2,948	54,701	52,789	1,912	97%		53,743
1994	25,055	9,413	22,804	2,331	59,603	57,868	1,735	97%		55,195
1995	28,223	10,039	23,882	2,250	64,394	65,989	-1,595	102%		67,118
1996	30,252	11,146	23,894	1,945	67,236	72,167	-4,931	107%		76,226
18 DENALI SCHOOL DISTRICT										
1987	224	106	362	148	840	1,031	-191	123%		1,091
1988	202	147	490	111	950	1,164	-214	123%		1,183
1989	347	152	454	131	1,083	1,352	-269	125%		1,412
1990	471	188	471	146	1,276	1,584	-308	124%		1,625
1991	657	184	566	160	1,567	1,701	-134	109%		1,745
1992	667	236	727	186	1,816	1,916	-101	106%		1,941
1993	909	260	901	129	2,199	2,079	120	95%		2,117
1994	1,059	292	852	130	2,334	2,315	19	99%		2,208
1995	1,053	301	886	160	2,400	2,599	-199	108%		2,643
1996	1,111	322	918	92	2,444	2,897	-453	119%		3,060

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****										*****			
	CURRENT RETIREES & TERMINATED	***** CONTRIBS WITH INT	***** CURRENT EMPLOYEES **EMPLOYER FINANCED**	***** VESTED NON-VESTED	***** TOTAL	***** NET ASSETS AVAILABLE FOR BENEFITS	***** UNFUNDED PENSION OBLIGATION	***** ASSETS AS PCT OF PBO	***** MARKET VALUE OF ASSETS				
19 UNIVERSITY OF AK - GEO. INSTITUTE													
1987	3,715	878		3,460	221	8,274	8,179	95	99%	8,660			
1988	4,966	1,249		3,090	122	9,427	8,137	1,290	86%	8,274			
1989	5,085	1,374		3,291	206	9,956	8,104	1,852	81%	8,464			
1990	5,674	1,495		3,129	170	10,468	9,056	1,412	87%	9,289			
1991	6,722	1,711		4,708	240	13,381	9,272	4,109	69%	9,510			
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			
1996	9,627	3,160		6,400	369	19,556	15,345	4,210	78%	16,208			
20 CITY AND BOROUGH OF SITKA													
1987	4,812	971		3,599	589	9,971	8,374	1,597	84%	8,866			
1988	4,645	1,384		3,851	530	10,410	8,871	1,539	85%	9,020			
1989	5,548	1,596		4,282	502	11,929	9,948	1,981	83%	10,390			
1990	5,495	1,738		4,295	481	12,009	10,551	1,458	88%	10,823			
1991	7,527	1,880		5,069	543	15,019	11,922	3,097	79%	12,227			
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			
1996	10,387	3,224		6,525	492	20,627	20,914	-287	101%	22,091			
21 CHUGACH REGIONAL SCHOOL DISTRICT													
1987	96	15		11	51	173	195	-22	113%	206			
1988	38	37		10	71	156	223	-67	143%	226			
1989	71	26		9	90	197	271	-75	138%	283			
1990	77	56		24	77	234	380	-145	162%	389			
1991	135	76		47	107	365	464	-99	127%	476			
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			
1996	296	80		187	66	628	780	-152	124%	824			

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****											
CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	*****CURRENT EMPLOYEES*****		**EMPLOYER FINANCED**		TOTAL	NET ASSETS AVAILABLE FOR		UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF	MARKET VALUE OF ASSETS
		VESTED	NON-VESTED	BENEFITS	PBO						
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		
1996	4,358	1,122	2,917	207	8,605	10,047	-1,442	117%	10,612		
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		
1996	2,501	1,363	4,025	61	7,950	9,026	-1,077	114%	9,534		
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		
1996	2,494	740	1,940	262	5,437	6,489	-1,052	119%	6,854		

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

*****PROJECTED BENEFIT OBLIGATION*****										*****		NET ASSETS		UNFUNDED		ASSETS		MARKET	
CURRENT		*****CURRENT EMPLOYEES*****		**EMPLOYER FINANCED**		TOTAL		AVAILABLE		PENSION		AS PCT		OF		VALUE			
RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	VESTED	NON-VESTED	TOTAL	FOR BENEFITS	OBLIGATION	PBO	ASSETS	OF ASSETS	MARKET VALUE							
25 KUSPUK SCHOOL DISTRICT																			
1987	104	171	756	317	1,348	1,598	-250	1,692											
1988	122	345	892	335	1,694	1,903	-209	1,935											
1989	439	303	1,024	345	2,110	2,399	-289	2,505											
1990	635	353	951	398	2,338	2,933	-596	3,009											
1991	1,431	364	917	372	3,085	3,302	-217	3,387											
1992	1,723	433	1,146	367	3,669	3,837	-168	3,887											
1993	1,919	451	1,411	334	4,115	4,106	9	4,181											
1994	1,948	524	1,683	273	4,428	4,345	83	4,144											
1995	2,283	534	1,552	297	4,666	4,858	-192	4,941											
1996	2,218	613	1,553	288	4,672	5,029	-357	5,311											
26 CITY AND BOROUGH OF JUNEAU																			
1987	16,741	4,046	12,888	3,875	37,550	39,110	-1,560	41,412											
1988	19,276	5,103	14,369	3,060	41,808	42,106	-298	42,817											
1989	22,886	5,138	16,230	2,417	46,672	46,079	593	48,130											
1990	23,532	6,270	19,047	2,137	50,986	51,906	-920	53,245											
1991	27,987	7,034	23,741	1,685	60,447	56,864	3,583	58,322											
1992	33,098	8,230	26,116	2,107	69,551	66,472	3,079	67,334											
1993	33,714	9,436	30,117	2,271	75,539	75,830	-291	77,200											
1994	39,823	10,558	33,203	1,513	85,097	84,723	374	80,809											
1995	43,764	11,883	35,307	1,617	92,571	92,311	260	93,891											
1996	47,017	12,921	30,780	1,268	91,986	102,360	-10,375	108,117											
28 KODIAK, CITY OF																			
1987	4,528	983	3,409	964	9,884	9,097	787	9,632											
1988	4,546	1,248	4,570	511	10,875	10,100	775	10,270											
1989	5,651	1,393	4,337	488	11,869	10,763	1,105	11,242											
1990	5,032	1,643	4,760	436	11,870	11,888	-18	12,195											
1991	6,175	1,826	5,917	310	14,228	13,709	519	14,060											
1992	7,388	1,819	6,155	458	15,821	15,517	304	15,718											
1993	7,517	2,079	6,665	565	16,826	17,577	-751	17,894											
1994	8,962	2,311	7,094	415	18,782	20,072	-1,290	19,145											
1995	10,273	2,571	6,984	438	20,266	21,482	-1,216	21,850											
199																			

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****CONTRIBS WITH INT	*****EMPLOYER FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED									
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
1996	55,531	7,258	17,227	350	80,367	55,636	24,731	69%	58,765
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
1996	16,212	5,313	10,301	158	31,983	54,936	-22,952	172%	58,025
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
1996	819	884	1,378	188	3,268	3,160	108	97%	3,338

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 ('0000 OMITTED)
AS OF JUNE 30, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
*****CURRENT EMPLOYEES*****									
*****CURRENT EMPLOYEES*****									
CURRENT	CONTRIBS	WITH INT	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED									
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
1996	691	386	637	125	1,839	1,931	-93	105%	2,040
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
1996	4,466	689	1,618	153	6,926	7,448	-522	108%	7,867
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
1996	3,282	1,148	2,698	90	7,218	7,890	-672	109%	8,334

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, 1996

		*****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	*****	*****	*****	*****	TOTAL	NON-VESTED	VESTED	*****	*****	*****	*****	*****
35	WRANGELL, CITY OF														
	1987	932	423	1,495	250	3,100	3,059	41	99%	3,239					
	1988	1,306	640	1,851	164	3,961	3,652	309	92%	3,713					
	1989	1,511	731	1,805	177	4,224	4,190	34	99%	4,376					
	1990	1,750	855	1,951	196	4,751	4,790	-38	101%	4,913					
	1991	3,065	760	1,546	166	5,537	5,107	430	92%	5,238					
	1992	3,608	754	1,602	223	6,188	6,123	65	99%	6,202					
	1993	3,964	811	1,983	243	7,001	7,165	-163	102%	7,294					
	1994	4,471	966	2,208	268	7,913	8,045	-133	102%	7,674					
	1995	4,909	1,041	2,548	308	8,805	8,514	291	97%	8,660					
	1996	4,704	1,217	2,507	275	8,703	9,007	-304	103%	9,514					
36	BETHEL, CITY OF														
	1987	102	109	311	80	602	765	-163	127%	810					
	1988	100	78	382	120	680	977	-297	144%	993					
	1989	132	87	404	68	691	1,179	-487	171%	1,231					
	1990	128	83	442	132	786	1,332	-547	169%	1,367					
	1991	508	60	520	57	1,145	1,675	-530	146%	1,718					
	1992	1,033	261	1,868	314	3,476	4,373	-897	126%	4,430					
	1993	1,118	437	2,672	444	4,671	5,339	-668	114%	5,435					
	1994	1,241	601	3,066	359	5,267	6,096	-829	116%	5,815					
	1995	1,351	557	3,172	293	5,373	6,647	-1,274	124%	6,761					
	1996	1,435	654	2,655	316	5,060	7,470	-2,410	148%	7,890					
37	VALDEZ CITY SCHOOLS														
	1987	876	275	971	208	2,330	2,778	-448	119%	2,941					
	1988	825	540	1,216	209	2,790	2,669	121	96%	2,714					
	1989	1,095	548	1,413	223	3,280	3,247	33	99%	3,391					
	1990	1,443	576	1,209	189	3,417	3,657	-240	107%	3,751					
	1991	1,778	644	1,753	165	4,339	4,087	252	94%	4,192					
	1992	1,951	743	1,935	160	4,791	4,847	-57	101%	4,910					
	1993	2,434	802	2,052	249	5,537	5,505	31	99%	5,605					
	1994	2,883	876	2,546	183	6,488	5,911	577	91%	5,638					
	1995	2,651	986	2,810	190	6,637	6,208	429	94%	6,314					
	1996	2,818	1,078	2,958	236	7,089	6,775	315	96%	7,156					

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
*****CURRENT EMPLOYEES*****									
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	

38 HOONAH CITY SCHOOLS									
1987	758	82	310	117	1,267	912	355	72%	965
1988	834	100	375	67	1,376	1,122	254	82%	1,140
1989	636	120	412	59	1,227	596	631	49%	622
1990	617	150	487	93	1,348	747	600	55%	767
1991	1,185	102	248	100	1,635	830	805	51%	851
1992	1,203	131	397	109	1,839	914	926	50%	926
1993	1,233	166	581	73	2,053	1,083	970	53%	1,103
1994	1,582	142	387	61	2,171	1,289	882	59%	1,229
1995	1,597	170	446	50	2,262	1,269	994	56%	1,291
1996	1,569	204	569	53	2,395	1,421	974	59%	1,501

39 NOME, CITY OF									
1987	1,091	313	1,026	323	2,753	2,761	-8	100%	2,923
1988	899	540	1,218	244	2,901	3,048	-147	105%	3,099
1989	1,392	556	1,518	142	3,607	3,674	-66	102%	3,837
1990	1,287	579	1,677	143	3,686	4,235	-548	115%	4,344
1991	1,525	691	2,291	189	4,696	4,806	-110	102%	4,929
1992	1,651	769	2,595	152	5,168	5,628	-460	109%	5,701
1993	2,084	837	2,799	151	5,871	6,551	-680	112%	6,669
1994	2,122	976	3,318	133	6,549	6,908	-359	105%	6,589
1995	2,355	1,142	3,686	95	7,277	7,787	-510	107%	7,921
1996	2,798	1,174	2,987	120	7,079	8,588	-1,508	121%	9,070

40 KOTZEBUE, CITY OF									
1987	178	176	639	367	1,360	2,366	-1,006	174%	2,505
1988	185	440	653	350	1,628	2,788	-1,160	171%	2,835
1989	325	371	932	386	2,014	3,924	-1,910	195%	4,098
1990	417	466	1,004	469	2,355	3,998	-1,643	170%	4,101
1991	629	516	1,320	421	2,886	4,282	-1,397	148%	4,392
1992	774	487	1,379	430	3,070	4,827	-1,757	157%	4,890
1993	696	499	1,839	313	3,347	5,100	-1,753	152%	5,192
1994	758	570	2,114	245	3,687	5,475	-1,788	148%	5,222
1995	1,251	580	2,038	252	4,121	5,974	-1,853	145%	6,076
1996	1,085	698	1,960	268	4,011	6,232	-2,221	155%	6,583

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****										NET ASSETS		UNFUNDED		ASSETS		MARKET	
*****CURRENT EMPLOYEES*****										AVAILABLE		PENSION		AS PCT		VALUE	
*****CONTRIBS WITH INT*****										FOR		BENEFIT		OF		OF	
*****NON-VESTED*****										TOTAL		OBLIGATION		PBO		ASSETS	
*****TERMINATED*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****										*****		*****		*****		*****	
*****PETERSBURG, CITY OF*****										*****		*****		*****		*****	
*****BRISTOL BAY BOROUGH*****										*****		*****		*****		*****	
*****GALENA CITY SCHOOLS*****																	

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****											
*****CURRENT*****				*****EMPLOYER FINANCED*****				*****NET ASSETS*****		*****UNFUNDED*****	
CURRENT	CONTRIBS	VESTED	NON-VESTED	TOTAL	NET ASSETS	UNFUNDED	AS PCT	ASSETS	AS PCT	UNFUNDED	AS PCT
RETIREES & TERMINATED	WITH INT	VESTED	NON-VESTED	TOTAL	AVAILABLE FOR BENEFITS	PENSION OBLIGATION	OF PBO	OF PBO	OF PBO	PENSION OBLIGATION	OF PBO
MARKET VALUE OF ASSETS											
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
45 NORTH SLOPE BOROUGH											
1987	4,794	3,872	10,866	4,306	23,838	35,807	150%	37,914	150%	-11,969	150%
1988	7,005	8,491	11,650	4,406	31,552	43,218	137%	43,947	137%	-11,666	137%
1989	11,225	8,549	13,951	4,751	38,477	50,050	130%	52,277	130%	-11,573	130%
1990	13,754	10,427	17,140	4,533	45,854	58,177	127%	59,678	127%	-12,323	127%
1991	15,805	11,716	22,331	4,749	54,602	63,336	116%	64,959	116%	-8,734	116%
1992	20,445	13,759	27,413	5,082	66,700	74,436	112%	75,401	112%	-7,736	112%
1993	28,223	16,094	30,752	5,775	80,844	85,951	106%	87,504	106%	-5,108	106%
1994	32,467	19,028	37,557	5,081	94,132	96,828	103%	92,355	103%	-2,696	103%
1995	38,349	21,349	41,389	5,085	106,171	113,872	107%	115,821	107%	-7,701	107%
1996	37,374	24,701	39,041	4,280	105,397	125,084	119%	132,119	119%	-19,687	119%
46 WRANGELL CITY SCHOOLS											
1987	224	64	203	126	617	593	96%	627	96%	24	96%
1988	301	77	303	138	819	694	85%	705	85%	125	85%
1989	347	110	337	217	1,011	807	80%	842	80%	204	80%
1990	241	102	255	236	834	896	107%	919	107%	-62	107%
1991	692	111	332	148	1,283	1,166	91%	1,195	91%	117	91%
1992	662	141	482	142	1,427	1,364	96%	1,382	96%	63	96%
1993	675	164	613	154	1,606	1,622	101%	1,651	101%	-15	101%
1994	760	185	714	145	1,803	1,819	101%	1,735	101%	-15	101%
1995	870	211	765	147	1,994	1,997	100%	2,031	100%	-2	100%
1996	925	205	797	122	2,049	2,353	115%	2,485	115%	-304	115%
48 CORDOVA, CITY OF											
1987	1,357	371	1,061	260	3,049	2,633	86%	2,788	86%	416	86%
1988	1,172	466	1,303	261	3,202	2,750	86%	2,796	86%	452	86%
1989	1,207	481	1,488	203	3,379	3,012	89%	3,146	89%	367	89%
1990	1,207	646	1,733	192	3,778	3,706	98%	3,801	98%	72	98%
1991	1,415	750	2,398	94	4,656	4,323	93%	4,434	93%	333	93%
1992	2,059	830	2,379	134	5,402	5,047	93%	5,113	93%	354	93%
1993	2,151	973	2,709	217	6,051	5,977	99%	6,085	99%	74	99%
1994	3,231	1,035	2,690	176	7,132	7,151	100%	6,821	100%	-19	100%
1995	3,701	1,045	2,611	124	7,481	7,783	104%	7,916	104%	-302	104%
1996	3,586	1,097	2,224	112	7,019	8,047	115%	8,500	115%	-1,028	115%

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, 1996

		*****PROJECTED BENEFIT OBLIGATION*****		*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED**		*****NON-VESTED		*****TOTAL		*****NET ASSETS AVAILABLE FOR BENEFITS		*****UNFUNDED PENSION BENEFIT OBLIGATION		*****ASSETS AS PCT OF PBO		*****MARKET VALUE OF ASSETS	
		CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	*****	VESTED	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
49 NOME CITY SCHOOLS		643	187	866	198	1,894	1,899	-5	100%	2,010									
1987																			
1988		629	319	1,013	103	2,064	2,055	9	100%	2,089									
1989		733	347	1,026	143	2,250	2,386	-137	106%	2,492									
1990		804	299	693	129	1,925	2,683	-759	139%	2,753									
1991		1,461	293	995	103	2,853	3,084	-231	108%	3,163									
1992		2,138	271	762	95	3,266	3,713	-447	114%	3,761									
1993		2,055	299	790	146	3,290	3,664	-374	111%	3,730									
1994		1,914	344	954	124	3,336	3,839	-503	115%	3,662									
1995		2,102	395	1,072	170	3,740	3,897	-158	104%	3,964									
1996		2,030	474	1,089	162	3,755	4,080	-325	109%	4,310									
51 KING COVE, CITY OF		80	52	131	93	356	477	-121	134%	505									
1987																			
1988		91	93	184	128	496	582	-86	117%	591									
1989		40	149	283	69	542	664	-123	123%	693									
1990		42	159	232	74	508	786	-278	155%	806									
1991		127	195	218	118	658	945	-287	144%	969									
1992		254	146	240	196	837	1,083	-245	129%	1,097									
1993		295	207	328	291	1,122	1,277	-156	114%	1,300									
1994		434	238	411	247	1,330	1,349	-19	101%	1,287									
1995		261	277	775	52	1,366	1,412	-46	103%	1,436									
1996		540	254	643	31	1,468	1,562	-94	106%	1,650									
52 ALASKA HOUSING FINANCE CORPORATION		198	233	442	264	1,137	1,933	-796	170%	2,046									
1987																			
1988		228	427	567	423	1,645	2,277	-632	138%	2,315									
1989		291	578	693	454	2,016	2,798	-783	139%	2,922									
1990		634	770	790	601	2,796	3,458	-662	124%	3,547									
1991		867	971	1,241	739	3,818	4,218	-399	110%	4,326									
1992		5,229	1,260	6,255	3,510	16,254	16,322	-68	100%	16,534									
1993		7,479	3,872	7,440	1,698	20,489	20,311	178	99%	20,678									
1994		8,693	4,599	8,697	1,230	23,219	23,187	32	100%	22,116									
1995		9,193	5,549	10,748	1,105	26,595	27,635	-1,040	104%	28,108									
1996		9,831	6,374	10,643	770	27,619	30,707	-3,088	111%	32,434									

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, 1996

*****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		
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----		
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		
1996	5,399	2,075	5,323	508	13,305	16,604	-3,298	125%	17,538		
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		
1996	4,862	2,510	6,539	1,060	14,971	21,335	-6,365	143%	22,535		
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		
1996	1,877	168	324	207	2,575	2,498	77	97%	2,639		

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYEES** EMPLOYER FINANCED** VESTED NON-VESTED	*****TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
56 PRIBILOF REGION SCHOOL DISTRICT								
1987	67	58	267	83	475	-117	125%	626
1988	79	106	410	26	621	-8	101%	639
1989	138	92	399	14	643	-139	122%	816
1990	134	150	452	14	750	-134	118%	906
1991	183	173	515	24	895	-82	109%	1,002
1992	183	208	596	59	1,046	-85	108%	1,146
1993	300	189	420	92	1,001	-256	126%	1,281
1994	466	270	579	94	1,409	-32	102%	1,375
1995	480	295	601	83	1,460	-123	108%	1,610
1996	613	295	511	69	1,489	-171	111%	1,753

57 LOWER KUSKOKWIM SCHOOL DISTRICT

Year	865	1,241	2,575	3,337	8,018	10,094	-2,076	126%	10,688
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
1996	7,009	6,120	13,774	1,002	27,905	34,871	-6,966	125%	36,833

58 KODIAK ISLAND SCHOOL DISTRICT

Year	1,448	584	2,391	662	5,085	5,685	-600	112%	6,019
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
1996	6,321	1,624	4,384	425	12,754	13,890	-1,136	109%	14,671

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, 1996

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

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, 1996

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

62 ALEUTIAN REGION SCHOOL DISTRICT												
1987	57	31	150	36	274	638	-364	233%	675			
1988	62	105	154	86	407	757	-350	186%	769			
1989	213	93	138	104	547	925	-378	169%	966			
1990	426	36	79	31	572	1,016	-444	178%	1,042			
1991	491	14	61	32	599	1,127	-529	188%	1,156			
1992	508	13	48	32	601	1,227	-626	204%	1,243			
1993	1,018	18	386	46	1,469	2,783	-1,314	189%	2,833			
1994	944	23	410	60	1,437	2,911	-1,475	203%	2,777			
1995	1,012	31	430	24	1,497	3,101	-1,604	207%	3,154			
1996	1,037	38	407	31	1,512	3,290	-1,779	218%	3,476			

63 CORDOVA COMMUNITY HOSPITAL												
1987	397	111	514	101	1,123	1,300	-177	116%	1,376			
1988	396	188	541	154	1,279	1,414	-135	111%	1,437			
1989	344	239	594	225	1,402	1,670	-268	119%	1,744			
1990	394	235	651	123	1,404	1,924	-521	137%	1,974			
1991	1,005	242	635	129	2,012	2,101	-89	104%	2,155			
1992	1,179	286	685	153	2,302	2,361	-59	103%	2,392			
1993	1,217	319	800	228	2,564	2,558	6	100%	2,605			
1994	1,317	424	1,130	246	3,117	2,870	247	92%	2,738			
1995	1,391	500	1,237	254	3,382	3,190	192	94%	3,245			
1996	1,311	566	1,165	201	3,242	3,512	-269	108%	3,709			

64 LAKE AND PENINSULA SCHOOL DISTRICT												
1987	367	100	411	295	1,173	1,376	-203	117%	1,457			
1988	562	182	359	319	1,422	1,669	-247	117%	1,697			
1989	928	200	359	392	1,879	2,087	-208	111%	2,179			
1990	809	220	636	332	1,998	2,325	-328	116%	2,385			
1991	1,268	283	725	305	2,581	2,784	-202	108%	2,855			
1992	1,346	323	859	379	2,907	3,193	-286	110%	3,235			
1993	1,169	402	1,127	364	3,063	3,437	-374	112%	3,499			
1994	1,195	474	1,309	407	3,385	3,747	-362	111%	3,574			
1995	1,288	570	1,484	352	3,693	4,297	-604	116%	4,371			
1996	1,628	657	1,433	395	4,113	4,889	-775	119%	5,163			

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

*****PROJECTED BENEFIT OBLIGATION*****										NET ASSETS		UNFUNDED		ASSETS		MARKET	
CURRENT	*****CURRENT EMPLOYEES*****		**EMPLOYER FINANCED**		TOTAL	FOR	PENSION	AS PCT	OF	VALUE							
RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED			BENEFITS	OBLIGATION	PRO	ASSETS								
SITKA COMMUNITY HOSPITAL																	
65	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							
	1996	3,764	1,389	2,591	240	7,984	8,907	-923	112%	9,408							
TANANA CITY SCHOOL DISTRICT																	
66	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	644	577	68	89%	587							
	1996	142	112	294	73	621	612	9	99%	646							
SOUTHEASTERN REGIONAL RESOURCE CENTER																	
67	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							
	1996	951	246	578	155	1,930	2,205	-275	114%	2,329							

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****													*****CURRENT EMPLOYEES*****		*****NET ASSETS AVAILABLE FOR BENEFITS*****		*****UNFUNDED PENSION BENEFIT OBLIGATION*****		*****ASSETS AS PCT OF PBO*****		*****MARKET VALUE OF ASSETS*****	
CURRENT 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						
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													
1996	42	121	357	47	568	654	-86	115%	691													
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													
1996	83	93	242	179	598	780	-182	130%	824													
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													
1996	1,112	298	201	27	1,638	2,199	-561	134%	2,323													

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****										
CURRENT RETIREES & TERMINATED	CONTRIBS WITH INT	*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED**		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
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1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
*****CURRENT EMPLOYEES*****									
CURRENT 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	

74 KODIAK ISLAND BOROUGH									
1987	620	254	626	428	1,928	2,222	-294	115%	2,352
1988	906	416	863	495	2,680	2,896	-216	108%	2,944
1989	1,518	445	1,038	327	3,329	3,468	-139	104%	3,622
1990	1,941	546	1,182	219	3,889	4,227	-339	109%	4,337
1991	2,410	597	1,463	185	4,655	4,583	72	98%	4,700
1992	2,596	719	1,742	299	5,356	5,277	79	99%	5,345
1993	2,862	908	2,088	462	6,319	6,240	79	99%	6,353
1994	3,035	1,091	2,516	366	7,007	6,802	206	97%	6,488
1995	3,224	1,298	3,018	364	7,905	7,838	67	99%	7,972
1996	3,044	1,560	3,243	317	8,165	8,532	-368	104%	9,012
75 NOME JOINT UTILITIES									
1987	201	56	308	56	621	1,214	-593	195%	1,285
1988	185	195	327	50	757	1,355	-598	179%	1,377
1989	221	191	433	53	898	1,584	-686	176%	1,654
1990	336	185	422	33	975	1,753	-778	180%	1,798
1991	355	262	643	30	1,289	1,969	-680	153%	2,019
1992	240	317	858	44	1,458	2,123	-665	146%	2,151
1993	566	303	825	96	1,789	2,335	-546	131%	2,378
1994	520	388	995	83	1,986	2,557	-571	129%	2,439
1995	722	450	945	14	2,132	3,047	-915	143%	3,099
1996	914	460	837	41	2,252	3,320	-1,068	147%	3,507
76 SAND POINT, CITY OF									
1987	126	50	85	93	354	515	-161	145%	545
1988	131	83	46	127	387	456	-69	118%	463
1989	231	82	53	142	508	476	32	94%	497
1990	241	125	91	209	666	567	99	85%	581
1991	255	120	204	121	701	626	75	89%	642
1992	240	121	291	146	799	739	60	92%	749
1993	264	148	381	185	977	908	68	93%	925
1994	360	124	483	66	1,033	1,093	-60	106%	1,043
1995	332	167	576	133	1,208	1,277	-69	106%	1,299
1996	426	227	555	65	1,274	1,531	-257	120%	1,617

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, 1996

*****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	
TERMINATED	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
1996	4,191	1,157	3,236	277	8,860	8,426	435	95%	8,900
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
1996	931	715	1,479	154	3,278	3,535	-257	108%	3,734
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
1996	2,750	2,529	3,018	703	9,001	9,730	-730	108%	10,278

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED**	*****NON-VESTED		TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PRO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	VESTED	NON-VESTED					
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
1996	15,521	5,739	10,343	610	32,213	35,499	-3,286	110%	37,496
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
1996	15,926	3,444	8,300	592	28,261	24,934	3,328	88%	26,336
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
1996	4,730	1,862	4,316	225	11,133	11,936	-804	107%	12,608

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, 1996

*****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						
F O R T Y U K O N , C I T Y O F																						
83	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												
	1996	85	91	258	78	512	799	-288	156%	844												
B R I S T O L B A Y B O R O U G H S C H O O L D I S T R I C T																						
84	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												
	1996	1,171	347	922	71	2,511	2,383	128	95%	2,517												
C O R D O V A P U B L I C S C H O O L S																						
85	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												
	1996	1,182	338	1,130	54	2,703	2,553	151	94%	2,696												

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

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1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED) AS OF JUNE 30, 1996

*****PROJECTED BENEFIT OBLIGATION*****													*****CURRENT EMPLOYEES*****			*****RETIREES & TERMINATED*****			*****CONTRIBUTIONS*****			*****EMPLOYER FINANCED*****			*****NON-VESTED*****			*****TOTAL*****			*****NET ASSETS AVAILABLE FOR BENEFITS*****			*****UNFUNDED PENSION BENEFIT OBLIGATION*****			*****ASSETS AS PCT OF PBO*****			*****MARKET VALUE OF ASSETS*****																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
NORTH POLE, CITY OF																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
91	1987	120	124	570	160	974	934	40	96%	988																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	</

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

	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS 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
			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
1996	243	147	278	80	748	655	93	88%	692
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
1996	483	102	296	22	903	1,211	-308	134%	1,280
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
1996	106	0	163	42	312	422	-110	135%	446

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

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

	A4	KAKE, CITY OF (TERMINATED)	CURRENT RETIREES & TERMINATED	*****PROJECTED CONTRIBS WITH INT	*****CURRENT EMPLOYER FINANCED** VESTED	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	1987										
	1988										
	1989										
	1990										
	1991										
	1992										
	1993										
	1994										
	1995		0	0	18	0	18	-16	34	-89%	-17
	1996		0	0	20	0	20	-23	43	-115%	-25
A5		WHITTIER, CITY OF									
	1987		38	38	58	132	266	307	-41	115%	325
	1988		46	108	96	155	405	387	18	96%	393
	1989		75	67	137	161	440	485	-44	110%	506
	1990		65	87	234	118	505	597	-93	118%	613
	1991		76	116	285	137	615	758	-143	123%	777
	1992		76	149	385	146	756	951	-195	126%	963
	1993		293	135	414	134	977	1,102	-126	113%	1,122
	1994		699	118	279	51	1,146	1,292	-146	113%	1,232
	1995		774	112	290	85	1,261	1,434	-174	114%	1,459
	1996		671	134	291	62	1,158	1,532	-374	132%	1,618
A6		MUNI OF ANCHORAGE PARKING AUTHORITY									
	1987		21	14	18	64	117	159	-42	136%	168
	1988		16	70	33	83	202	232	-30	115%	235
	1989		27	64	44	88	223	331	-108	148%	345
	1990		55	71	84	111	320	426	-106	133%	437
	1991		60	100	135	134	429	551	-122	128%	565
	1992		132	131	192	136	591	677	-87	115%	686
	1993		196	160	217	136	709	793	-84	112%	808
	1994		268	212	239	148	867	938	-71	108%	894
	1995		279	281	341	149	1,049	1,222	-173	116%	1,243
	1996		397	361	335	157	1,249	1,445	-195	116%	1,526

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED**	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED	CONTRIBS WITH INT								
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
A7 CRAIG SCHOOL DISTRICT									
1987	0	6	0	71	77	29	48	38%	30
1988	0	12	90	0	102	48	54	47%	48
1989	69	13	39	0	122	74	48	61%	77
1990	0	20	73	4	97	113	-17	116%	116
1991	0	24	97	10	131	147	-16	112%	151
1992	67	43	60	57	227	246	-19	108%	250
1993	80	68	84	118	350	359	-9	103%	366
1994	90	97	95	133	415	435	-20	105%	415
1995	101	119	131	181	532	563	-31	106%	573
1996	121	150	188	198	656	630	26	96%	665
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
1996	1,110	206	852	91	2,260	2,338	-78	103%	2,470
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	75	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
1996	35	124	283	38	480	598	-118	125%	632

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

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1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
*****CURRENT EMPLOYEES*****									
CURRENT	CONTRIBS	WITH INT	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED									
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
1996	2,906	524	1,257	113	4,800	3,717	1,083	77%	3,926
B0 WAINWRIGHT, CITY OF									
1987	0	3	18	29	50	36	14	72%	38
1988	0	43	12	82	137	56	81	41%	56
1989	0	30	90	43	164	89	75	54%	92
1990	0	37	127	44	208	107	102	51%	109
1991	0	84	141	66	291	181	110	62%	185
1992	102	26	84	0	212	126	86	59%	128
1993	100	0	129	0	229	142	87	62%	144
1994	101	0	130	11	241	142	99	59%	135
1995	95	0	89	3	186	182	4	98%	185
1996	93	0	41	26	159	167	-8	105%	176
B1 ST. MARY'S, CITY OF									
1987	0	8	91	26	125	41	84	33%	43
1988	0	15	64	49	128	85	43	66%	86
1989	3	16	96	15	130	118	12	91%	123
1990	103	50	21	26	200	232	-32	116%	238
1991	83	64	33	40	220	255	-35	116%	262
1992	134	30	54	36	255	342	-88	134%	347
1993	188	40	63	67	359	401	-42	112%	408
1994	178	51	98	56	384	439	-55	114%	418
1995	250	96	112	69	527	508	19	96%	517
1996	231	95	141	65	532	552	-21	104%	583

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****											
CURRENT		*****CONTRIBS		*****CURRENT EMPLOYEES*****		*****NET ASSETS		*****UNFUNDED		*****ASSETS	
RETIREES & TERMINATED		WITH INT		**EMPLOYER FINANCED**		AVAILABLE FOR		PENSION BENEFIT		AS PCT OF	
				NON-VESTED		TOTAL		OBLIGATION		PBO	
B2 HOMER, CITY OF											
1987	184	115	1,469	318	2,086	1,973	113	95%	2,089		
1988	127	414	2,340	445	3,326	2,607	719	78%	2,651		
1989	529	468	2,599	395	3,991	3,620	371	91%	3,781		
1990	914	608	3,165	194	4,882	4,662	219	95%	4,782		
1991	2,022	714	3,102	165	6,003	5,754	249	96%	5,902		
1992	2,446	842	3,381	264	6,934	7,173	-239	103%	7,266		
1993	2,703	1,065	4,148	233	8,148	8,398	-250	103%	8,550		
1994	3,102	1,291	4,758	213	9,365	9,409	-44	100%	8,974		
1995	3,325	1,545	5,548	214	10,632	10,969	-336	103%	11,156		
1996	5,156	1,681	4,116	165	11,118	13,849	-2,731	125%	14,628		
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		
1996	0	24	71	7	102	139	-36	136%	146		
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		
1996	88	0	5	0	94	250	-156	266%	264		

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****										*****	
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1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
AS OF JUNE 30, 1996

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

B8 ST. MARY'S SCHOOL DISTRICT											
1987	0	17	4	41	62	119	-57	192%	126		
1988	51	66	7	116	240	334	-94	139%	339		
1989	160	75	206	162	603	648	-44	107%	676		
1990	193	96	370	185	843	870	-27	103%	892		
1991	312	114	448	104	979	1,062	-84	108%	1,090		
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		
1996	885	122	372	29	1,408	1,975	-567	140%	2,086		
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		
1996	0	2	0	8	10	22	-13	220%	23		
B8 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		
1996	80	173	86	78	418	558	-141	133%	590		

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, 1996

*****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							

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
1996	169	53	150	14	385	352	33	91%	372
BD SKAGWAY CITY SCHOOL DISTRICT									
1987	0	0	0	0	0	0	0	0%	0
1988	0	6	125	14	145	24	121	17%	24
1989	1	13	171	29	213	66	147	31%	68
1990	0	27	203	51	281	122	160	43%	125
1991	0	39	317	9	365	182	183	50%	187
1992	1	35	508	11	555	234	322	42%	237
1993	2	48	384	32	466	305	160	65%	311
1994	1	59	428	46	535	372	162	70%	355
1995	0	72	456	71	599	483	117	81%	491
1996	0	83	512	21	616	537	79	87%	567
BF KILWICK, CITY OF									
1987	0	0	0	0	0	0	0	0%	0
1988	0	6	117	69	192	28	164	15%	28
1989	0	17	289	0	307	85	222	28%	88
1990	0	33	336	3	371	163	208	44%	167
1991	0	36	334	11	381	218	163	57%	224
1992	0	50	419	31	500	309	191	62%	313
1993	1	42	469	36	548	385	163	70%	392
1994	1	68	417	37	524	541	-18	103%	516
1995	97	154	357	52	660	772	-112	117%	785
1996	32	73	254	63	423	760	-337	180%	803

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED**	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED	CONTRIBS WITH INT								
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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
1996	316	266	374	117	1,073	1,478	-404	138%	1,561
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
1996	0	31	101	0	132	123	9	93%	130
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
1996	96	210	283	16	605	620	-15	102%	655

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, 1996

*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED**	*****NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS	
RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED						
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
C6 KIVALINA, CITY OF									
1987									0
1988									0
1989	0	2	0	2	4	6	-2	150%	6
1990	0	4	0	6	9	12	-3	133%	12
1991	0	7	0	9	16	23	-7	144%	23
1992	0	10	0	12	22	32	-10	145%	32
1993	0	12	19	0	31	39	-8	126%	40
1994	0	14	8	0	22	44	-22	200%	42
1995	0	18	9	0	26	55	-29	212%	56
1996	0	20	7	0	28	58	-30	207%	61
C7 BERING STRAITS CRSA									
1987									0
1988									0
1989	0	11	4	0	14	30	-16	214%	31
1990	6	10	2	0	19	54	-36	284%	56
1991	6	14	9	0	28	63	-35	225%	65
1992	7	18	28	0	53	77	-23	145%	78
1993	8	23	42	0	74	78	-4	105%	80
1994	25	29	57	0	111	82	29	74%	78
1995	26	35	70	1	132	98	34	74%	99
1996	27	42	77	2	148	107	41	72%	113
C8 SHISHMAROFF, CITY OF									
1987									0
1988									0
1989	0	1	0	5	6	4	2	67%	4
1990	0	1	0	4	5	5	0	100%	5
1991	0	1	0	4	5	7	-2	140%	8
1992	0	2	0	9	11	12	-1	109%	12
1993	0	4	0	14	18	15	2	83%	16
1994	0	5	0	27	32	21	11	66%	20
1995	0	7	29	0	35	26	9	74%	27
1996	0	8	25	0	33	27	6	82%	29

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1.5 Disclosure For GASB Statement No. 5 (continued)

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

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	*****PROJECTED BENEFIT OBLIGATION*****				*****		*****		NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
	CURRENT RETIRES & TERMINATED	***** CONTRIBS WITH INT	CURRENT EMPLOYEES ***** **EMPLOYER FINANCED**	NON-VESTED	TOTAL	VESTED	NON-VESTED	TOTAL				
CC KALTAG, CITY OF												
1987	0	3	0	7	10	0	7	10	8	2	80%	8
1988	0	3	0	13	16	0	13	16	11	5	69%	11
1989	0	3	0	20	23	0	20	23	11	12	48%	11
1990	0	4	27	2	33	0	2	33	12	22	36%	11
1991	5	3	0	6	14	0	6	14	27	-13	193%	27
1992	5	5	0	10	20	0	10	20	31	-12	155%	33

CE LOWER KALSAG, CITY OF

1987	0	3	72	0	75	12	63	16%	12	12	16%	12
1988	34	3	61	0	99	17	82	17%	17	82	17%	17
1989	35	5	67	0	107	21	86	20%	21	86	20%	20
1990	38	7	66	-1	109	29	80	27%	29	80	27%	30
1991	39	8	64	-1	110	34	76	31%	34	76	31%	36

CF HAINES BOROUGH SCHOOL DISTRICT

1987	2	14	0	29	45	52	-8	116%	52	-8	116%	54
1988	0	35	0	60	96	117	-22	122%	117	-22	122%	120
1989	1	45	0	98	144	176	-32	122%	176	-32	122%	178
1990	1	74	0	182	257	267	-10	104%	267	-10	104%	272
1991	2	76	99	102	279	340	-61	122%	340	-61	122%	324
1992	72	94	167	35	368	466	-98	127%	466	-98	127%	474
1993	183	99	125	88	495	525	-29	106%	525	-29	106%	554

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	*****EMPLOYER FINANCED**	VESTED	NON-VESTED	TOTAL	NET ASSETS AVAILABLE FOR BENEFITS	UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS
RETIREES & TERMINATED	CONTRIBS WITH INT								

D0 NOORVIK, CITY OF									
1987	0	8	0	15	23	30	-7	130%	31
1988	0	13	0	24	37	53	-16	143%	54
1989	0	12	0	27	40	79	-40	198%	81
1990	0	25	0	69	93	107	-13	115%	109
1991	0	29	35	57	122	128	-6	105%	122
1992	0	41	73	44	158	162	-4	103%	165
1993	0	44	72	57	197	179	18	91%	189
1994	0								
1995	0								
1996	24								
D1 ELIM, CITY OF									
1987	0	0	0	21	21	1	20	5%	0
1988	0	0	0	3	4	3	0	75%	0
1989	0	1	0	5	6	6	0	100%	1
1990	0	2	0	7	9	10	-1	111%	3
1991	0	3	0	13	17	15	2	88%	6
1992	0	4	0	19	23	19	4	83%	10
1993	0	6	29	0	35	25	10	71%	15
1994	0	7	31	0	38	28	10	74%	18
1995	0								25
1996	0								30
D2 ATKA, CITY OF									
1987	0	1	0	5	6	4	2	67%	4
1988	1	0	0	0	1	6	-5	600%	6
1989	0	3	0	14	17	10	7	59%	11
1990	0	0	0	2	3	11	-8	367%	12
1991	0	2	0	5	7	17	-10	243%	16
1992	0	1	0	0	0	19	-18	1900%	19
1993	0	2	0	0	2	22	-20	1100%	23
1994	0								
1995	0								
1996	0								

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****									
*****CURRENT*****				*****CURRENT EMPLOYEES*****		*****EMPLOYER FINANCED*****		*****NON-VESTED*****	
CURRENT	RETIREES & TERMINATED	CONTRIBS WITH INT				VESTED	NON-VESTED	TOTAL	

D3 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT									
1987									
1988									
1989									
1990	0	144	88	62	295	195	100	66%	200
1991	2	165	109	97	373	250	123	67%	257
1992	28	197	139	141	506	347	159	69%	351
1993	39	263	259	183	745	477	268	64%	485
1994	176	289	264	120	849	627	222	74%	598
1995	203	291	350	103	947	834	114	88%	848
1996	224	311	418	125	1,077	938	139	87%	991
D4 ALEUTIANS WEST CRSA									
1987									
1988									
1989									
1990	0	3	0	4	6	9	-3	150%	9
1991	0	6	0	8	14	19	-4	136%	19
1992	0	9	0	15	24	32	-8	133%	32
1993	0	13	0	25	39	44	-5	113%	45
1994	0	18	28	0	46	54	-8	117%	52
1995	65	11	0	4	80	77	3	96%	78
1996	67	15	12	0	94	82	12	87%	87
D5 DELTA/GREELY SCHOOL DISTRICT									
1987									
1988									
1989									
1990	4	68	10	94	177	209	-32	118%	214
1991	15	99	18	209	340	363	-23	107%	373
1992	22	139	82	249	492	573	-81	116%	580
1993	36	199	147	367	749	753	-4	101%	766
1994	102	305	195	372	974	1,035	-61	106%	987
1995	105	370	546	191	1,212	1,292	-80	107%	1,314
1996	290	442	682	75	1,488	1,652	-163	111%	1,745

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****	*****CURRENT EMPLOYEES*****		*****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										
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					
1996	61	44	137	66	308	186	122	60%	197					

*****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										
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					
1996	217	104	103	71	494	621	-127	126%	656					

*****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										
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					
1996	1	86	156	13	256	332	-76	130%	351					

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****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					
D9 DIOMEDE JOINT UTILITIES (TERMINATED)									
1987									
1988									
1989									
1990	0	0	0	0	3	-3	300%	4	
1991	0	0	0	0	4	-4	400%	4	
1992	0	0	0	0	4	-4	400%	4	
1993	0	0	0	0	5	-5	500%	5	
1994	0	0	0	0	5	-5	500%	5	
1995	0	0	0	0	6	-6	600%	6	
1996	0	0	0	0	6	-6	600%	6	

*****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					
DA KILMOCK CITY SCHOOL DISTRICT									
1987									
1988									
1989									
1990	0	5	0	10	23	-8	153%	24	
1991	0	65	1	47	129	-16	114%	133	
1992	0	82	1	88	191	-21	112%	194	
1993	2	97	5	140	237	6	97%	242	
1994	2	119	5	131	283	-26	110%	270	
1995	53	126	97	81	362	-6	101%	369	
1996	55	131	115	57	384	-26	107%	406	

*****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					
DB OLD HARBOR, CITY OF									
1987									
1988									
1989									
1990	0	0	0	2	1	1	50%	1	
1991	0	1	0	5	3	3	50%	3	
1992	0	1	0	10	5	6	42%	5	
1993	0	3	0	20	9	13	41%	9	
1994	0	3	32	0	12	23	34%	11	
1995	0	5	37	0	17	24	41%	17	
1996	0	5	38	0	18	25	42%	19	

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****														
*****CURRENT EMPLOYEES*****														
*****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					
DD	MEKORYUK, CITY OF													
	1987	0	0	0	4	1	3	25%	1					
	1988	0	1	12	0	13	9	31%	4					
	1989	0	2	16	0	18	12	33%	6					
	1990	0	4	29	0	34	23	32%	10					
	1991	0	6	30	0	35	17	54%	19					
	1992	0	7	26	0	33	11	67%	23					
	1993	0												
	1994	0												
	1995	0												
	1996	0												

DE ALASKA GATEWAY SCHOOL DISTRICT

	1987	0	63	11	91	166	182	-15	110%	186
	1988	1	96	20	172	289	355	-66	123%	360
	1989	8	131	29	255	423	519	-96	123%	528
	1990	11	188	41	313	553	710	-157	128%	677
	1991	64	233	278	200	775	971	-197	125%	988
	1992	117	274	307	199	897	1,133	-236	126%	1,197

DF SAINT GEORGE, CITY OF

	1987	0	16	669	1	686	94	592	14%	97
	1988	0	29	1,063	3	1,096	238	857	22%	241
	1989	0	57	1,072	4	1,133	441	692	39%	449
	1990	293	73	973	17	1,356	686	670	51%	654
	1991	295	110	1,139	50	1,594	1,034	561	65%	1,051
	1992	77	166	1,203	21	1,468	1,268	200	86%	1,339

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

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PELICAN CITY SCHOOL DISTRICT

E1 DENALI BOROUGH

E2 ALLAKAKET, CITY OF

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS			
RETIREES & TERMINATED	CONTRIBS WITH INT	VESTED	NON-VESTED	TOTAL					
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
E3 KACHEMAK, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992	0	1	0	1	2	3	-1	150%	3
1993	0	1	0	6	7	6	1	86%	6
1994	0	2	0	8	10	9	1	90%	9
1995	0	3	0	5	8	12	-4	150%	13
1996	0	4	0	10	14	16	-2	114%	17

*****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					
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
E4 NUIQSUT, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992	0	3	4	0	7	15	-8	214%	15
1993	0	8	78	1	87	38	49	44%	39
1994	1	12	97	0	110	56	53	51%	54
1995	165	0	0	0	165	75	90	45%	76
1996	1	0	72	0	73	53	20	73%	56

*****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					
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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
1996	87	181	332	62	662	828	-165	125%	874

1.5 Disclosure For GASB Statement No. 5 (continued)

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

DISCLOSURE FOR G.A.S.B. STATEMENT NO. 5 ('000 OMITTED)
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*****PROJECTED BENEFIT OBLIGATION*****									
CURRENT	*****CURRENT EMPLOYEES*****	NET ASSETS AVAILABLE FOR BENEFITS		UNFUNDED PENSION BENEFIT OBLIGATION	ASSETS AS PCT OF PBO	MARKET VALUE OF ASSETS			
RETIREES & TERMINATED	CONTRIBS WITH INT VESTED	**EMPLOYER FINANCED**	NON-VESTED	TOTAL					
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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
1996	259	33	57	22	371	472	-101	127%	499

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
1996	8	73	4	149	234	251	-17	107%	265

E8 KAKE CITY SCHOOL DISTRICT

1987									
1988									
1989									
1990									
1991									
1992									
1993	0	11	0	25	36	40	-4	111%	41
1994	1	28	0	53	82	88	-6	107%	84
1995	1	42	0	101	144	160	-16	111%	163
1996	0	57	0	161	219	213	6	97%	225

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

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*****PROJECTED BENEFIT OBLIGATION*****														
E9	QUINHAGAK, CITY OF	CURRENT RETIRES & TERMINATED	*****CURRENT EMPLOYEES***** 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				
1987														
1988														
1989														
1990														
1991														
1992														
1993														
1994		0	1	0	2	3	3	0	100%	3				
1995		0	1	0	3	4	6	-1	150%	6				
1996		0	3	0	14	16	9	8	56%	9				

EA	ALEUTIAN HOUSING AUTHORITY									
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	
1996	1	75	77	87	240	234	6	98%	247	

EB	MARSHALL, CITY OF	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
		0	2	0	3	5	6	-1	120%	5	
		0	6	0	15	21	20	1	95%	21	
		0	12	0	29	41	37	5	90%	39	

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

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

ANCHORAGE TELEPHONE UTILITIES

[illegible]

ED BERING STRAITS REGIONAL HOUSING AUTHORIT

1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
0	21	4	7	32	52	-19	163%	53	
5	57	23	35	120	137	-17	114%	145	

EE EGEK, CITY OF

[illegible]

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, 1996

*****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													
*****		*****		*****		*****		*****		*****			*****			*****			*****													
*****		*****		*****		*****		*****		*****			*****			*****			*****													
*****		*****		*****		*****		*****		*****			*****			*****			*****													
*****		*****		*****		*****		*****		*****			*****			*****			*****													
*****		*****		*****		*****		*****		*****			*****			*****			*****													
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