State of Alaska
Public Employees' Retirement System

Supplement to the Actuarial Valuation Report
as of June 30, 1997

Individual Employer Information

Prepared by:

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One Union Square, Suite 3200
600 University Street
Seattle, WA  98101-3137
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<th>Section</th>
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<td>1.1(a)</td>
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<tr>
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</tbody>
</table>

1 Individual Employer Information

1.1(a) Development of Average Employer Contribution Rate - FY00 - For Police and Fire Members - State Employees Only

1.1(b) Development of Average Employer Contribution Rate - FY00 - For "Other" Members - State Employees Only

1.1(c) Development of Average Employer Contribution Rate - FY00 - For Police and Fire Members - Municipality of Anchorage Only

1.1(d) Development of Average Employer Contribution Rate - FY00 - For "Other" Members - Municipality of Anchorage Only

1.2 PERS Contribution Rates For Fiscal Year 2000

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000

1.4 Adjustment to Retiree Reserve as of June 30, 1997

1.5 Disclosure for GASB Statement No. 5

1.6 Disclosure for GASB Statement Nos. 25 & 27
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 FY00.

Section 1.3 compares FY99 and FY00 contribution rates.

Section 1.4 shows the adjustment required to the retiree reserves.

Section 1.5 discloses information required by GASB Statement No. 5.

Section 1.6 discloses information required by GASB Statement Nos. 25 & 27
1.1(a) Development of Average Employer Contribution Rate- FY00
For Police and Fire Members
State Employees Only (in thousands)

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Consolidated Rate</td>
<td>9.89%</td>
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<tr>
<td><strong>Past Service Rate</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Accrued Liability (excluding retirees)</td>
<td>$ 257,675</td>
</tr>
<tr>
<td>(2) Adjusted Assets (excluding retirees)</td>
<td>276,438</td>
</tr>
<tr>
<td>(3) Total Unfunded Liability, (1) - (2)</td>
<td>(18,763)</td>
</tr>
<tr>
<td>(4) Amortization Factor</td>
<td>11.587092</td>
</tr>
<tr>
<td>(5) Past Service Cost, (3) / (4)</td>
<td>$ (1,619)</td>
</tr>
<tr>
<td>(6) Total Salaries</td>
<td>91,027</td>
</tr>
<tr>
<td>(7) Past Service Rate, (5) / (6)</td>
<td>(1.78%)</td>
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<tr>
<td><strong>Total Employer Contribution Rate</strong></td>
<td>8.11%</td>
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</table>
1.1(b) Development of Average Employer Contribution Rate- FY00
For "Other" Members
State Employees Only (in thousands)

Consolidated Rate 9.89%

Past Service Rate
(1) Accrued Liability (excluding retirees) $ 1,473,486
(2) Adjusted Assets (excluding retirees) 1,580,784
(3) Total Unfunded Liability, (1) - (2) (107,298)
(4) Amortization Factor (25 years) 11.587092
(5) Past Service Cost, (3) / (4) $ (9,260)
(6) Total Salaries 526,530
(7) Past Service Rate, (5) / (6) (1.76%)

Total Employer Contribution Rate 8.13%
**1.1(c) Development of Average Employer Contribution Rate- FY00**
For Police and Fire Members
Municipality of Anchorage Employees Only (in thousands)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td><strong>Consolidated Rate</strong></td>
<td>9.89%</td>
</tr>
<tr>
<td><strong>Past Service Rate</strong></td>
<td></td>
</tr>
<tr>
<td>(1) Accrued Liability (excluding retirees)</td>
<td>$2,406</td>
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<tr>
<td>(2) Adjusted Assets (excluding retirees)</td>
<td>2,666</td>
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<tr>
<td>(3) Total Unfunded Liability, (1) - (2)</td>
<td>(200)</td>
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<tr>
<td>(4) Amortization Factor (25 years)</td>
<td>11.587092</td>
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<td>(5) Past Service Cost, (3) / (4)</td>
<td>$22</td>
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<tr>
<td>(6) Total Salaries</td>
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<td>(7) Past Service Rate, (5) / (6)</td>
<td>(0.30%)</td>
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**Total Employer Contribution Rate**
9.59%
1.1(d) Development of Average Employer Contribution Rate - FY00
For "Other" Members
Municipality of Anchorage Employees Only (in thousands)

**Consolidated Rate**

9.89%

**Past Service Rate**

1. Accrued Liability (excluding retirees) $272,115
2. Adjusted Assets (excluding retirees) 301,510
3. Total Unfunded Liability, (1) - (2) (29,395)
4. Amortization Factor (25 years) 11.587092
5. Past Service Cost, (3) / (4) $(2,537)
6. Total Salaries 84,004
7. Past Service Rate, (5) / (6) (3.02%)

**Total Employer Contribution Rate**

6.87%
## STATE OF ALASKA - P.E.R.S.

### Contribution Rates for Fiscal Year 2000

<table>
<thead>
<tr>
<th></th>
<th>Accrued Liability</th>
<th>Adjusted Assets</th>
<th>Unfunded Liability</th>
<th>Annual Earnings</th>
<th>Consol. Rate</th>
<th>Past Srv. Rate</th>
<th>Total Rate</th>
<th>Rate Group</th>
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<tbody>
<tr>
<td>101 STATE OF ALASKA</td>
<td>1,731,160,848</td>
<td>1,857,222,122</td>
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<td>617,556,456</td>
<td>9.89</td>
<td>-1.76</td>
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<td>102 SOUTHWEST REGION SCHOOL DISTRICT</td>
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<td>-4.67</td>
<td>5.22</td>
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<td>103 ANNETTE ISLAND SCHOOL DISTRICT</td>
<td>1,712,053</td>
<td>2,567,510</td>
<td>-855,457</td>
<td>950,032</td>
<td>9.89</td>
<td>-7.77</td>
<td>2.12</td>
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<td>104 BERING STRAITS SCHOOL DISTRICT</td>
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<td>14,801,554</td>
<td>-4,500,090</td>
<td>5,257,479</td>
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<td>-7.39</td>
<td>2.50</td>
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<td>105 CHATHAM SCHOOL DISTRICT</td>
<td>1,907,232</td>
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<td>648,069</td>
<td>9.89</td>
<td>-4.26</td>
<td>5.63</td>
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<td>106 ALASKA MUNICIPAL LEAGUE</td>
<td>630,939</td>
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<td>108 JUNEAU BOROUGH SCHOOL DISTRICT</td>
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<td>17,318,655</td>
<td>-1,652,448</td>
<td>7,740,832</td>
<td>9.89</td>
<td>-1.84</td>
<td>8.05</td>
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<tr>
<td>109 MATANUSKA-SUSITNA BOROUGH</td>
<td>16,346,131</td>
<td>25,109,933</td>
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<td>6,593,592</td>
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<td>9.00</td>
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<td>925,534</td>
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<td>-7,782,917</td>
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<td>-5.34</td>
<td>4.55</td>
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<td>117 FAIRBANKS NORTH STAR SCHOOL DISTRICT</td>
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<td>9.89</td>
<td>-3.11</td>
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STATE OF ALASKA - P.E.R.S.

Contribution Rates for Fiscal Year 2000

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<th>Unfunded Liability</th>
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<td>5.64</td>
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<td>FAIRBANKS MUNICIPALITY UTILITY SYSTEM</td>
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<td>GREATER SITKA BOROUGH SCHOOL DISTRICT</td>
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### STATE OF ALASKA - P.E.R.S.

#### Contribution Rates for Fiscal Year 2000

<table>
<thead>
<tr>
<th>ID</th>
<th>Description</th>
<th>Accrued Liability</th>
<th>Adjusted Assets</th>
<th>Unfunded Liability</th>
<th>Annual Earnings</th>
<th>Consol. Rate</th>
<th>Past Srv. Rate</th>
<th>Total Rate</th>
<th>Rate Group</th>
</tr>
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<td>136</td>
<td>BETHEL, CITY OF</td>
<td>4,762,157</td>
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<td>-7.22</td>
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<td>137</td>
<td>VALDEZ CITY SCHOOLS</td>
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<td>5,307,635</td>
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<td>1,729,004</td>
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<td>138</td>
<td>HOOHNAH CITY SCHOOLS</td>
<td>1,081,794</td>
<td>62,319</td>
<td>1,019,475</td>
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### STATE OF ALASKA - P.E.R.S.

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

**Contribution Rates for Fiscal Year 2000**

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

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

Adjustment to Retiree Reserve
As of June 30, 1997

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

Adjustment to Retiree Reserve
As of June 30, 1997

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

## Adjustment to Retiree Reserve

**As of June 30, 1997**

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

### Adjustment to Retiree Reserve

**As of June 30, 1997**

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

### Adjustment to Retiree Reserve

As of June 30, 1997

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

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As of June 30, 1997

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

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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<th><strong>Nonvested</strong></th>
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<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
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<td>848</td>
<td>228</td>
<td>104</td>
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<td>1997</td>
<td>807</td>
<td>190</td>
<td>152</td>
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<td>1,158</td>
<td>269</td>
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STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th></th>
<th>Current Retirees &amp; Terminated</th>
<th>Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PRO</th>
<th>Market Value of Assets</th>
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<tr>
<td><strong>107 VALDEZ, CITY OF</strong></td>
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| **108 JUNEAU BOROUGH SCHOOL DISTRICT** |                               |                   |                        |        |           |       |                                  |                                    |                        |                       |
| 1987                 | 3,396                         | 727               | 2,637                  | 887    |           | 7,647 | 8,033                            | -386                              | 105%                   | 8,505                 |
| 1988                 | 5,134                         | 1,001             | 2,387                  | 924    |           | 9,446 | 9,002                            | 444                               | 95%                    | 9,154                 |
| 1989                 | 6,146                         | 1,080             | 2,912                  | 860    |           | 10,997| 10,155                           | 842                               | 92%                    | 10,607                |
| 1990                 | 5,786                         | 1,334             | 3,477                  | 916    |           | 11,513| 11,122                           | 391                               | 97%                    | 11,409                |
| 1991                 | 6,835                         | 1,615             | 4,712                  | 885    |           | 14,027| 12,588                           | 1,441                             | 90%                    | 12,908                |
| 1992                 | 8,035                         | 1,926             | 5,109                  | 1,087  |           | 16,156| 15,345                           | 811                               | 95%                    | 15,545                |
| 1993                 | 7,953                         | 2,211             | 6,332                  | 1,148  |           | 17,644| 16,686                           | 958                               | 95%                    | 16,988                |
| 1994                 | 8,699                         | 2,683             | 7,581                  | 875    |           | 19,836| 18,918                           | 918                               | 95%                    | 18,044                |
| 1995                 | 9,557                         | 3,193             | 8,154                  | 954    |           | 21,859| 21,293                           | 565                               | 97%                    | 21,657                |
| 1996                 | 10,693                        | 3,407             | 7,639                  | 918    |           | 22,657| 24,076                           | -1,420                            | 106%                   | 25,431                |
| 1997                 | 13,724                        | 3,897             | 7,764                  | 779    |           | 26,167| 27,816                           | -1,652                            | 106%                   | 31,986                |

| **109 MATANUSKA-SUSITNA BOROUGH** |                               |                   |                        |        |           |       |                                  |                                    |                        |                       |
| 1987                 | 2,695                         | 666               | 2,829                  | 750    |           | 6,490 | 9,897                            | -2,957                            | 143%                   | 10,479                |
| 1988                 | 3,582                         | 1,328             | 2,450                  | 776    |           | 8,136 | 11,074                           | -2,938                            | 136%                   | 11,261                |
| 1989                 | 4,114                         | 1,475             | 3,319                  | 570    |           | 9,478 | 13,196                           | -3,718                            | 139%                   | 13,783                |
| 1990                 | 4,463                         | 1,718             | 3,783                  | 486    |           | 10,450| 14,939                           | -4,489                            | 143%                   | 15,324                |
| 1991                 | 5,669                         | 1,864             | 4,749                  | 460    |           | 12,741| 16,627                           | -3,886                            | 130%                   | 17,053                |
| 1992                 | 6,756                         | 2,152             | 5,284                  | 602    |           | 14,793| 18,911                           | -4,119                            | 128%                   | 19,157                |
| 1993                 | 7,412                         | 2,508             | 6,235                  | 672    |           | 16,827| 21,750                           | -4,923                            | 129%                   | 22,143                |
| 1994                 | 9,260                         | 2,812             | 6,943                  | 451    |           | 19,465| 24,280                           | -4,815                            | 125%                   | 23,158                |
| 1995                 | 9,252                         | 3,307             | 7,832                  | 537    |           | 20,928| 26,830                           | -5,902                            | 128%                   | 27,289                |
| 1996                 | 9,319                         | 3,678             | 7,512                  | 486    |           | 20,996| 29,419                           | -8,424                            | 140%                   | 31,074                |
| 1997                 | 11,295                        | 4,207             | 8,599                  | 395    |           | 24,496| 33,259                           | -8,764                            | 136%                   | 38,245                |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 (’000’s Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th></th>
<th>Projected Benefit Obligation</th>
<th>Net Assets Available for Pension Benefit of PBO</th>
<th>Unfunded Pension Obligation</th>
<th>Assets Value of Assets</th>
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<tbody>
<tr>
<td>Current Retirees &amp; Terminated</td>
<td>Contributions With Int Vested Nonvested Total</td>
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| **111 ANCHORAGE SCHOOL DISTRICT** |                              |                                              |                            |                         |
| 1987                     | 46,495                       | 9,969                                        | 33,296                     | 8,930                   | 98,690                   | 97,870                   | 820                       | 99%                      | 103,631                  |
| 1988                     | 58,807                       | 12,818                                       | 36,837                     | 8,547                   | 117,009                  | 106,889                  | 10,120                    | 91%                      | 108,694                  |
| 1989                     | 66,308                       | 14,823                                       | 42,672                     | 7,728                   | 131,532                  | 116,143                  | 15,389                    | 88%                      | 121,313                  |
| 1990                     | 67,964                       | 16,916                                       | 48,601                     | 7,561                   | 141,163                  | 131,417                  | 9,747                     | 93%                      | 134,807                  |
| 1991                     | 86,734                       | 18,453                                       | 54,971                     | 5,903                   | 168,061                  | 145,507                  | 20,549                    | 88%                      | 149,309                  |
| 1992                     | 90,012                       | 20,843                                       | 59,479                     | 6,687                   | 185,223                  | 166,327                  | 18,895                    | 90%                      | 168,485                  |
| 1993                     | 99,649                       | 23,575                                       | 68,507                     | 6,195                   | 199,928                  | 193,309                  | 6,619                     | 97%                      | 196,802                  |
| 1994                     | 109,943                      | 26,855                                       | 74,655                     | 6,801                   | 218,253                  | 210,775                  | 7,478                     | 97%                      | 201,039                  |
| 1995                     | 114,993                      | 30,005                                       | 81,482                     | 6,595                   | 233,073                  | 222,650                  | 10,424                    | 96%                      | 226,460                  |
| 1996                     | 119,281                      | 32,979                                       | 80,674                     | 6,054                   | 238,988                  | 245,551                  | 6,564                     | 103%                     | 259,362                  |
| 1997                     | 135,364                      | 34,786                                       | 81,287                     | 6,155                   | 257,572                  | 263,115                  | 5,543                     | 102%                     | 302,559                  |

| **112 COPPER RIVER SCHOOL DISTRICT** |                              |                                              |                            |                         |
| 1987                     | 260                          | 68                                           | 394                        | 231                     | 953                      | 1,156                    | -203                      | 121%                     | 1,224                    |
| 1988                     | 445                          | 198                                          | 430                        | 216                     | 1,289                    | 1,432                    | -143                      | 111%                     | 1,456                    |
| 1989                     | 428                          | 226                                          | 652                        | 145                     | 1,451                    | 1,566                    | -115                      | 108%                     | 1,635                    |
| 1990                     | 558                          | 235                                          | 664                        | 137                     | 1,593                    | 1,722                    | -129                      | 108%                     | 1,767                    |
| 1991                     | 695                          | 292                                          | 941                        | 96                      | 2,025                    | 2,174                    | 50                        | 97%                      | 2,025                    |
| 1992                     | 806                          | 322                                          | 955                        | 134                     | 2,217                    | 2,397                    | -180                      | 108%                     | 2,428                    |
| 1993                     | 1,157                        | 318                                          | 862                        | 187                     | 2,524                    | 2,792                    | -268                      | 111%                     | 2,842                    |
| 1994                     | 1,229                        | 384                                          | 1,075                      | 146                     | 2,835                    | 3,001                    | -166                      | 106%                     | 2,862                    |
| 1995                     | 1,711                        | 397                                          | 962                        | 141                     | 3,211                    | 3,411                    | -200                      | 106%                     | 3,469                    |
| 1996                     | 1,618                        | 459                                          | 946                        | 160                     | 3,182                    | 3,679                    | -497                      | 116%                     | 3,886                    |
| 1997                     | 2,011                        | 517                                          | 987                        | 159                     | 3,674                    | 4,014                    | -340                      | 109%                     | 4,615                    |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
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<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Retirees &amp; Terminated</td>
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<tr>
<td>Contribs</td>
<td>With Int</td>
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<td>Vested</td>
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| 114 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 | 2,876 | 2,812 | -64 | 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 |
| 1997 | 1,525 | 672 | 1,400 | 63 | 3,661 | 3,751 | -90 | 102% | 4,313 |

| 115 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 | -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 |
| 1997 | 9,777 | 3,184 | 6,785 | 194 | 19,940 | 22,145 | -2,205 | 111% | 25,465 |
## STATE OF ALASKA - P.E.R.S.

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As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
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<tbody>
<tr>
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| **117 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                            | 26,976                            | 31,481                 | -4,505                  | 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                          | 22,286            | 8,303                   | 20,574| 2,948                            | 54,701                            | 52,789                 | 1,912                   | 97%                    | 53,743                 |
| 1994                          | 25,413            | 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                  | 23,394| 1,945                            | 67,236                            | 72,167                 | -4,931                  | 107%                   | 76,226                 |
| 1997                          | 34,453            | 12,113                  | 24,693| 1,804                            | 73,063                            | 79,729                 | -6,667                  | 109%                   | 91,682                 |

| **118 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   | 187                              | 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                  |
| 1997                          | 1,320            | 379                     | 1,108 | 97                               | 2,903                             | 3,186                  | -283                   | 110%                   | 3,664                  |
STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
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<th>Current Retirees &amp; Terminated</th>
<th>Current Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em> Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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| 120 CITY AND BOROUGH OF SITKA |
|------------------------------|--------------------------|--------------------------------|-----------|-------|----------------------------------|----------------------------------|------------------------|------------------------|
| 1987 | 4,812 | 971 | 3,599 | 589 | 9,971 | 8,374 | 1,597 | 84% | 8,666 |
| 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 | 12,099 | 10,551 | 1,548 | 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 | 267 | 101% | 22,091 |
| 1997 | 12,944 | 3,604 | 6,966 | 574 | 24,088 | 23,959 | 129 | 99% | 27,551 |

| 121 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 |
| 1997 | 314 | 96 | 182 | 84 | 677 | 888 | -211 | 131% | 1,021 |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 (‘000’s Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Contribs</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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| 126 CITY AND BOROUGH OF JUNEAU |                         |                                  |                                    |                       |                        |
| 1987                        | 16,741                  | 4,046                            | 12,888                            | 3,875                 | 37,550                | 39,110                | -1,560               | 104%                 | 41,412                |
| 1988                        | 19,276                  | 5,103                            | 14,369                            | 3,060                 | 41,808                | 42,106                | -298                 | 101%                 | 42,817                |
| 1989                        | 22,886                  | 5,138                            | 16,230                            | 2,417                 | 46,672                | 46,079                | 593                  | 99%                  | 48,130                |
| 1990                        | 23,532                  | 6,270                            | 19,047                            | 2,137                 | 50,986                | 51,906                | -920                 | 102%                 | 53,245                |
| 1991                        | 27,987                  | 7,034                            | 23,741                            | 1,685                 | 60,447                | 56,864                | 3,583                | 94%                  | 58,322                |
| 1992                        | 33,098                  | 8,230                            | 26,116                            | 2,107                 | 69,551                | 66,472                | 3,079                | 96%                  | 67,334                |
| 1993                        | 33,714                  | 9,436                            | 30,117                            | 2,271                 | 75,539                | 75,830                | -291                 | 100%                 | 77,200                |
| 1994                        | 39,823                  | 10,558                           | 33,203                            | 1,513                 | 85,097                | 84,723                | 374                  | 100%                 | 80,809                |
| 1995                        | 43,764                  | 11,883                           | 35,307                            | 1,617                 | 92,571                | 92,311                | 260                  | 100%                 | 93,891                |
| 1996                        | 47,017                  | 12,921                           | 30,780                            | 1,268                 | 91,886                | 102,360               | -10,375              | 111%                 | 108,117               |
| 1997                        | 58,116                  | 13,993                           | 31,247                            | 1,387                 | 104,744               | 114,331               | -9,588               | 109%                 | 131,471               |

| 128 KODIAK, CITY OF         |                         |                                  |                                    |                       |                        |
| 1987                        | 4,528                   | 983                              | 3,409                              | 964                   | 9,884                 | 9,097                 | 787                  | 92%                   | 9,632                |
| 1988                        | 4,546                   | 1,248                            | 4,570                              | 511                   | 10,875                | 10,100                | 775                  | 93%                   | 10,270                |
| 1989                        | 5,851                   | 1,393                            | 4,337                              | 488                   | 11,869                | 10,763                | 1,105                | 91%                   | 11,242                |
| 1990                        | 5,032                   | 1,643                            | 4,760                              | 436                   | 11,870                | 11,888                | -18                  | 100%                  | 12,195                |
| 1991                        | 6,175                   | 1,826                            | 5,917                              | 310                   | 14,228                | 13,709                | 519                  | 96%                   | 14,060                |
| 1992                        | 7,388                   | 1,819                            | 6,155                              | 458                   | 15,621                | 15,517                | 304                  | 98%                   | 15,718                |
| 1993                        | 7,517                   | 2,079                            | 6,665                              | 565                   | 16,826                | 17,577                | -751                 | 104%                  | 17,894                |
| 1994                        | 8,962                   | 2,311                            | 7,094                              | 415                   | 18,782                | 20,072                | -1,290               | 107%                  | 19,145                |
| 1995                        | 10,273                  | 2,571                            | 6,984                              | 438                   | 20,266                | 21,482                | -1,216               | 106%                  | 21,850                |
| 1996                        | 9,943                   | 2,908                            | 6,059                              | 294                   | 19,204                | 23,439                | -4,235               | 122%                  | 24,757                |
| 1997                        | 15,492                  | 2,624                            | 5,042                              | 364                   | 23,522                | 28,165                | -4,643               | 120%                  | 32,388                |
## STATE OF ALASKA - P.E.R.S.

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As of June 30, 1997

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<th>Market Value of Assets</th>
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**As of June 30, 1997**

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| 133 GREATER SITKA BOROUGH SCHOOL DISTRICT | 1987 | 1,354 | 355 | 1,336 | 382 | 3,427 | 3,590 | -163 | 105% | 3,801 |
| | 1988 | 2,262 | 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 | 3,393 | 315 | 849 | 178 | 4,734 | 4,655 | 79 | 96% | 4,775 |
| | 1991 | 3,664 | 338 | 1,084 | 171 | 5,256 | 4,768 | 488 | 91% | 4,890 |
| | 1992 | 3,932 | 388 | 1,107 | 255 | 5,685 | 5,267 | 419 | 93% | 5,335 |
| | 1993 | 3,959 | 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 | 106% | 7,867 |
| | 1997 | 4,826 | 799 | 1,756 | 223 | 7,604 | 7,661 | -58 | 101% | 8,810 |

| 134 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 |
| | 1997 | 3,613 | 1,225 | 3,139 | 82 | 8,060 | 8,709 | -650 | 108% | 10,015 |
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<th>Employer Financed</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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| 136 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                 | 1,875                  | -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                |
| 1997                         | 1,916                             | 826               | 2,762                             | 296                               | 5,800                 | 8,670                  | -2,871                | 149%                 | 9,970                |

| 137 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                               | 6,137                 | 6,208                  | 429                   | 94%                  | 6,314                |
| 1996                         | 2,818                             | 1,078             | 2,958                             | 236                               | 7,089                 | 6,775                  | 315                   | 96%                  | 7,156                |
| 1997                         | 2,874                             | 1,119             | 2,928                             | 186                               | 7,107                 | 7,418                  | -311                  | 104%                 | 8,530                |
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139 Nome, City Of

|                                 |                         |                                          |                                    |                                        |
|                                 |                         | **Total**                                |                                    |                                        |
| 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 | 7,877 | -510 | 107% | 7,921 |
| 1996                            | 2,798                   | 1,174                                    | 2,987                              | 120                                    | 7,079 | 8,588 | -1,508 | 121% | 9,070 |
| 1997                            | 3,592                   | 1,376                                    | 3,071                              | 96                                     | 8,135 | 9,931 | -1,796 | 122% | 11,419 |

140 Kotzebue, City of

|                                 |                         |                                          |                                    |                                        |
|                                 |                         | **Total**                                |                                    |                                        |
| 1987                            | 178                     | 176                                      | 639                                | 367                                    | 1,360 | 2,366 | -1,006 | 174% | 2,505 |
| 1988                            | 165                     | 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                     | 468                                      | 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                                    | 3,887 | 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 |
| 1997                            | 1,285                   | 812                                      | 2,073                              | 235                                    | 4,404 | 7,188 | -2,783 | 163% | 8,265 |
### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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| 143 PETERSBURG, CITY OF |  |  |  |  |  |
|-------------------------| | | | | |
| 1987                    | 2,218                        | 647                              | 2,256                              | 364                     | 5,485                  | 3,916                  | 1,569                  | 71%                    | 4,146                  |
| 1988                    | 2,709                        | 645                              | 2,354                              | 427                     | 6,135                  | 4,634                  | 1,501                  | 76%                    | 4,712                  |
| 1989                    | 3,106                        | 763                              | 2,440                              | 427                     | 6,738                  | 4,338                  | 2,398                  | 64%                    | 4,531                  |
| 1990                    | 2,616                        | 979                              | 2,765                              | 434                     | 6,795                  | 4,955                  | 1,840                  | 73%                    | 5,082                  |
| 1991                    | 3,074                        | 1,171                            | 3,911                              | 359                     | 8,515                  | 5,499                  | 3,015                  | 65%                    | 5,640                  |
| 1992                    | 3,661                        | 1,252                            | 4,166                              | 424                     | 9,503                  | 6,578                  | 2,925                  | 69%                    | 6,663                  |
| 1993                    | 4,131                        | 1,443                            | 4,972                              | 406                     | 10,952                 | 8,166                  | 2,786                  | 75%                    | 8,314                  |
| 1994                    | 4,591                        | 1,595                            | 5,436                              | 198                     | 11,820                 | 8,698                  | 3,122                  | 74%                    | 8,297                  |
| 1995                    | 5,430                        | 1,880                            | 5,545                              | 179                     | 13,040                 | 9,998                  | 3,042                  | 77%                    | 10,169                 |
| 1996                    | 5,455                        | 2,050                            | 5,171                              | 181                     | 12,857                 | 11,009                 | 1,848                  | 86%                    | 11,628                 |
| 1997                    | 6,378                        | 2,483                            | 5,645                              | 242                     | 14,748                 | 12,553                 | 2,195                  | 85%                    | 14,435                 |

| 144 BRISTOL BAY BOROUGH |  |  |  |  |  |
|-------------------------| | | | | |
| 1987                    | 425                          | 99                               | 500                                | 121                     | 1,145                  | 984                    | 161                    | 86%                    | 1,041                  |
| 1988                    | 465                          | 240                              | 551                                | 138                     | 1,394                  | 1,211                  | 183                    | 87%                    | 1,231                  |
| 1989                    | 371                          | 234                              | 610                                | 176                     | 1,391                  | 1,341                  | 50                     | 96%                    | 1,400                  |
| 1990                    | 564                          | 303                              | 718                                | 139                     | 1,725                  | 1,771                  | -46                    | 103%                   | 1,816                  |
| 1991                    | 1,057                        | 334                              | 893                                | 148                     | 2,432                  | 2,230                  | 202                    | 92%                    | 2,287                  |
| 1992                    | 1,338                        | 453                              | 1,121                              | 287                     | 3,200                  | 2,918                  | 281                    | 91%                    | 2,956                  |
| 1993                    | 973                          | 568                              | 1,409                              | 317                     | 3,266                  | 3,055                  | 211                    | 94%                    | 3,110                  |
| 1994                    | 1,060                        | 678                              | 1,675                              | 278                     | 3,691                  | 3,522                  | 169                    | 95%                    | 3,360                  |
| 1995                    | 1,302                        | 798                              | 1,807                              | 226                     | 4,132                  | 4,308                  | -175                   | 104%                   | 4,382                  |
| 1996                    | 1,545                        | 944                              | 1,644                              | 185                     | 4,318                  | 4,735                  | -417                   | 110%                   | 5,002                  |
| 1997                    | 1,643                        | 1,068                            | 1,735                              | 91                      | 4,537                  | 5,529                  | -993                   | 122%                   | 6,358                  |
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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| **146 WRANGELL CITY SCHOOLS** |                   |                         |                                   |                                    |                       |                        |                        |
| 1987 224                      | 64                | 203                     | 126                               | 617                                | 593                   | 24                     | 96% 627               |
| 1988 301                      | 77                | 303                     | 138                               | 819                                | 694                   | 125                    | 85% 705               |
| 1989 347                      | 110               | 337                     | 217                               | 1,011                              | 807                   | 204                    | 80% 842               |
| 1990 241                      | 102               | 255                     | 236                               | 834                                | 896                   | -62                    | 107% 919              |
| 1991 692                      | 111               | 332                     | 148                               | 1,283                              | 1,166                 | 117                    | 91% 1,195             |
| 1992 662                      | 141               | 482                     | 142                               | 1,427                              | 1,364                 | 63                     | 96% 1,382             |
| 1993 675                      | 164               | 613                     | 154                               | 1,606                              | 1,622                 | -15                    | 101% 1,651            |
| 1994 760                      | 185               | 714                     | 145                               | 1,803                              | 1,819                 | -15                    | 101% 1,735            |
| 1995 870                      | 211               | 765                     | 147                               | 1,994                              | 1,997                 | -2                     | 100% 2,031            |
| 1996 925                      | 205               | 797                     | 122                               | 2,049                              | 2,353                 | -304                   | 115% 2,485            |
| 1997 1,403                    | 221               | 658                     | 144                               | 2,425                              | 2,861                 | -436                   | 118% 3,290            |

| **148 CORDOVA, CITY OF**     |                   |                         |                                   |                                    |                       |                        |                        |
| 1987 1,357                   | 371               | 1,061                   | 260                               | 3,049                              | 2,633                 | 416                    | 86% 2,788             |
| 1988 1,172                   | 466               | 1,303                   | 261                               | 3,202                              | 2,750                 | 452                    | 86% 2,796             |
| 1989 1,207                   | 481               | 1,488                   | 203                               | 3,379                              | 3,012                 | 357                    | 89% 3,146             |
| 1990 1,207                   | 646               | 1,733                   | 192                               | 3,778                              | 3,706                 | 72                     | 98% 3,801             |
| 1991 1,415                   | 750               | 2,398                   | 94                                | 4,656                              | 4,323                 | 333                    | 93% 4,434             |
| 1992 2,059                   | 830               | 2,379                   | 134                               | 5,402                              | 5,047                 | 354                    | 93% 5,113             |
| 1993 2,151                   | 973               | 2,709                   | 217                               | 6,051                              | 5,977                 | 74                     | 99% 6,085             |
| 1994 3,231                   | 1,035             | 2,690                   | 176                               | 7,132                              | 7,151                 | -19                    | 100% 6,021            |
| 1995 3,701                   | 1,045             | 2,611                   | 124                               | 7,481                              | 7,783                 | -302                   | 104% 7,916            |
| 1996 3,586                   | 1,097             | 2,224                   | 112                               | 7,019                              | 8,047                 | -1,028                 | 115% 8,500            |
| 1997 4,428                   | 1,270             | 2,486                   | 144                               | 8,297                              | 9,133                 | -836                   | 110% 10,502           |
# STATE OF ALASKA - P.E.R.S.

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As of June 30, 1997

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<td>207</td>
<td>328</td>
<td>291</td>
<td>1,122</td>
<td>1,277</td>
<td>-156</td>
<td>114%</td>
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<tr>
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<td>434</td>
<td>238</td>
<td>411</td>
<td>247</td>
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<td>1,349</td>
<td>-19</td>
<td>101%</td>
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<tr>
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<td>281</td>
<td>277</td>
<td>775</td>
<td>52</td>
<td>1,366</td>
<td>1,412</td>
<td>-46</td>
<td>103%</td>
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<tr>
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<td>540</td>
<td>254</td>
<td>643</td>
<td>31</td>
<td>1,468</td>
<td>1,562</td>
<td>-94</td>
<td>106%</td>
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<tr>
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<td>923</td>
<td>281</td>
<td>561</td>
<td>78</td>
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<td>1,975</td>
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<td></td>
<td></td>
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<tr>
<td>1987</td>
<td>198</td>
<td>233</td>
<td>442</td>
<td>264</td>
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<td>567</td>
<td>423</td>
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<td>2,277</td>
<td>-632</td>
<td>138%</td>
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<td>291</td>
<td>578</td>
<td>693</td>
<td>454</td>
<td>2,016</td>
<td>2,798</td>
<td>-783</td>
<td>139%</td>
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<td>1990</td>
<td>634</td>
<td>770</td>
<td>790</td>
<td>601</td>
<td>2,798</td>
<td>3,458</td>
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<tr>
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<td>971</td>
<td>1,241</td>
<td>739</td>
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<td>4,218</td>
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<td>6,255</td>
<td>3,510</td>
<td>16,254</td>
<td>16,322</td>
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<td>3,672</td>
<td>7,440</td>
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<td>20,311</td>
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<td>4,599</td>
<td>8,697</td>
<td>1,230</td>
<td>23,219</td>
<td>23,187</td>
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<td>10,748</td>
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<td>27,635</td>
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<td>9,831</td>
<td>6,374</td>
<td>10,643</td>
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<td>7,113</td>
<td>11,292</td>
<td>743</td>
<td>32,140</td>
<td>37,507</td>
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STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 (*000's Omitted)
As of June 30, 1997

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<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Current Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em> Vested Nonvested Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>989</td>
<td>545</td>
<td>2,206</td>
<td>1,135</td>
<td>4,385</td>
<td>4,676</td>
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<td>946</td>
<td>2,799</td>
<td>906</td>
<td>5,917</td>
<td>5,558</td>
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<td>1,012</td>
<td>3,194</td>
<td>934</td>
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<td>7,020</td>
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<td>1,169</td>
<td>3,879</td>
<td>571</td>
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<td>8,165</td>
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<td>1,364</td>
<td>4,280</td>
<td>624</td>
<td>8,872</td>
<td>9,407</td>
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<td>1,564</td>
<td>4,709</td>
<td>659</td>
<td>9,857</td>
<td>10,705</td>
</tr>
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<td>1,707</td>
<td>4,941</td>
<td>635</td>
<td>11,017</td>
<td>12,844</td>
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<tr>
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<td>1,813</td>
<td>5,313</td>
<td>467</td>
<td>12,526</td>
<td>14,262</td>
</tr>
<tr>
<td>1995</td>
<td>5,176</td>
<td>1,904</td>
<td>5,224</td>
<td>537</td>
<td>12,841</td>
<td>15,487</td>
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<tr>
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<td>5,399</td>
<td>2,075</td>
<td>5,323</td>
<td>508</td>
<td>13,305</td>
<td>16,604</td>
</tr>
<tr>
<td>1997</td>
<td>6,162</td>
<td>2,300</td>
<td>5,481</td>
<td>568</td>
<td>14,511</td>
<td>17,950</td>
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| 154 NORTHWEST ARCTIC SCHOOL DISTRICT |
| 1987 | 621 | 601 | 2,443 | 1,021 | 4,868 | 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 | 2,987 | 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 | 4,882 | 2,510 | 6,539 | 1,060 | 14,971 | 21,335 | -6,365 | 143% | 22,535 |
| 1997 | 5,855 | 2,770 | 6,843 | 986 | 16,454 | 23,204 | -6,751 | 141% | 26,863 |

| 155 SOUTHEAST ISLANDS SCHOOL DISTRICT |
| 1987 | 7 | 95 | 436 | '57 | 595 | 648 | -53 | 109% | 686 |
| 1988 | 19 | 140 | 467 | 117 | 743 | 791 | -48 | 106% | 604 |
| 1989 | 206 | 158 | 493 | 106 | 963 | 1,089 | -126 | 113% | 1,137 |
| 1990 | 470 | 132 | 353 | 78 | 1,034 | 1,200 | -166 | 118% | 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 |
| 1997 | 1,884 | 202 | 525 | 230 | 2,641 | 2,633 | 208 | 93% | 3,028 |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
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<tbody>
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</tr>
<tr>
<td>1987</td>
</tr>
<tr>
<td>1988</td>
</tr>
<tr>
<td>1989</td>
</tr>
<tr>
<td>1990</td>
</tr>
<tr>
<td>1991</td>
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<td>1993</td>
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<tr>
<td>1995</td>
</tr>
<tr>
<td>1996</td>
</tr>
<tr>
<td>1997</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>157 LOWER KUSKOKWIM SCHOOL DISTRICT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Retirees &amp; Terminated</td>
</tr>
<tr>
<td>1987</td>
</tr>
<tr>
<td>1988</td>
</tr>
<tr>
<td>1989</td>
</tr>
<tr>
<td>1990</td>
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<td>1992</td>
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<td>1993</td>
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<td>1994</td>
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<tr>
<td>1995</td>
</tr>
<tr>
<td>1996</td>
</tr>
<tr>
<td>1997</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>158 KODIAK ISLAND SCHOOL DISTRICT</th>
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<td>Current Retirees &amp; Terminated</td>
</tr>
<tr>
<td>1987</td>
</tr>
<tr>
<td>1988</td>
</tr>
<tr>
<td>1989</td>
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</tr>
<tr>
<td>1995</td>
</tr>
<tr>
<td>1996</td>
</tr>
<tr>
<td>1997</td>
</tr>
</tbody>
</table>
### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
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<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Projected Benefit Obligation****</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Employer Financed</strong>*</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>With Int.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vested</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nonvested</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
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**159 YUKON FLATS SCHOOL DISTRICT**

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<th>Nonvested</th>
<th>Total</th>
<th>Available</th>
<th>Benefit</th>
<th>Obligation</th>
<th>As Pct.</th>
<th>Value</th>
<th>Assets</th>
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<td>174%</td>
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<td>220</td>
<td>360</td>
<td>246</td>
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<td>1,813</td>
<td>-785</td>
<td>176%</td>
<td>1,843</td>
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<td>204</td>
<td>518</td>
<td>258</td>
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<td>2,156</td>
<td>-867</td>
<td>167%</td>
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**160 YUKON-KOYUKOK SCHOOL DISTRICT**

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<th>Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Available</th>
<th>Benefit</th>
<th>Obligation</th>
<th>As Pct.</th>
<th>Value</th>
<th>Assets</th>
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<td>404</td>
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<td>3,987</td>
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<td>4,090</td>
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<tr>
<td>1991</td>
<td>903</td>
<td>440</td>
<td>993</td>
<td>432</td>
<td>2,767</td>
<td>4,461</td>
<td>-1,694</td>
<td>161%</td>
<td>4,575</td>
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<td>1,007</td>
<td>598</td>
<td>3,060</td>
<td>5,127</td>
<td>-2,067</td>
<td>168%</td>
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<td>3,682</td>
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<td>7,174</td>
<td>-2,648</td>
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<td>8,250</td>
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**161 NORTH SLOPE BOROUGH SCHOOL DISTRICT**

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<th>Nonvested</th>
<th>Total</th>
<th>Available</th>
<th>Benefit</th>
<th>Obligation</th>
<th>As Pct.</th>
<th>Value</th>
<th>Assets</th>
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<td>1987</td>
<td>1,994</td>
<td>1,057</td>
<td>3,139</td>
<td>1,221</td>
<td>7,411</td>
<td>8,541</td>
<td>-1,130</td>
<td>115%</td>
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<tr>
<td>1988</td>
<td>3,606</td>
<td>1,470</td>
<td>2,895</td>
<td>1,361</td>
<td>9,332</td>
<td>9,665</td>
<td>-333</td>
<td>104%</td>
<td>9,828</td>
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<tr>
<td>1989</td>
<td>4,526</td>
<td>1,590</td>
<td>3,940</td>
<td>1,133</td>
<td>11,189</td>
<td>11,310</td>
<td>-120</td>
<td>101%</td>
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<td>1990</td>
<td>5,817</td>
<td>1,691</td>
<td>3,382</td>
<td>1,257</td>
<td>12,147</td>
<td>13,670</td>
<td>-1,523</td>
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<td>1991</td>
<td>7,861</td>
<td>2,023</td>
<td>4,311</td>
<td>1,386</td>
<td>15,581</td>
<td>16,975</td>
<td>-394</td>
<td>103%</td>
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<tr>
<td>1992</td>
<td>8,556</td>
<td>2,239</td>
<td>4,747</td>
<td>1,611</td>
<td>17,153</td>
<td>17,993</td>
<td>-840</td>
<td>105%</td>
<td>18,226</td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>9,321</td>
<td>2,550</td>
<td>5,382</td>
<td>1,703</td>
<td>18,955</td>
<td>21,197</td>
<td>-2,242</td>
<td>112%</td>
<td>21,580</td>
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<tr>
<td>1994</td>
<td>11,249</td>
<td>2,876</td>
<td>6,415</td>
<td>1,644</td>
<td>22,185</td>
<td>23,444</td>
<td>-1,259</td>
<td>106%</td>
<td>22,361</td>
<td></td>
</tr>
<tr>
<td>1995</td>
<td>12,110</td>
<td>3,305</td>
<td>7,272</td>
<td>1,641</td>
<td>24,328</td>
<td>26,016</td>
<td>-1,688</td>
<td>107%</td>
<td>26,461</td>
<td></td>
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<tr>
<td>1996</td>
<td>12,572</td>
<td>3,768</td>
<td>8,251</td>
<td>1,608</td>
<td>26,199</td>
<td>27,923</td>
<td>-1,724</td>
<td>107%</td>
<td>29,493</td>
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<tr>
<td>1997</td>
<td>16,075</td>
<td>3,866</td>
<td>8,074</td>
<td>1,554</td>
<td>29,569</td>
<td>32,687</td>
<td>-3,117</td>
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## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contributions With Int</th>
<th><strong>Employer Financed</strong>* Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Net Assets for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PRO</th>
<th>Market Value of Assets</th>
</tr>
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<tbody>
<tr>
<td><strong>162 ALEUTIAN REGION SCHOOL DISTRICT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>57</td>
<td>31</td>
<td>150</td>
<td>36</td>
<td>274</td>
<td>638</td>
<td>-364</td>
<td>233%</td>
</tr>
<tr>
<td>1988</td>
<td>62</td>
<td>105</td>
<td>154</td>
<td>86</td>
<td>407</td>
<td>757</td>
<td>-350</td>
<td>186%</td>
</tr>
<tr>
<td>1989</td>
<td>213</td>
<td>93</td>
<td>138</td>
<td>104</td>
<td>547</td>
<td>925</td>
<td>-378</td>
<td>169%</td>
</tr>
<tr>
<td>1990</td>
<td>426</td>
<td>36</td>
<td>79</td>
<td>31</td>
<td>572</td>
<td>1,016</td>
<td>-444</td>
<td>178%</td>
</tr>
<tr>
<td>1991</td>
<td>491</td>
<td>14</td>
<td>61</td>
<td>32</td>
<td>599</td>
<td>1,127</td>
<td>-529</td>
<td>188%</td>
</tr>
<tr>
<td>1992</td>
<td>508</td>
<td>13</td>
<td>48</td>
<td>32</td>
<td>601</td>
<td>1,227</td>
<td>-626</td>
<td>204%</td>
</tr>
<tr>
<td>1993</td>
<td>1,018</td>
<td>18</td>
<td>386</td>
<td>46</td>
<td>1,469</td>
<td>2,783</td>
<td>-1,314</td>
<td>189%</td>
</tr>
<tr>
<td>1994</td>
<td>944</td>
<td>23</td>
<td>410</td>
<td>60</td>
<td>1,437</td>
<td>2,911</td>
<td>-1,475</td>
<td>203%</td>
</tr>
<tr>
<td>1995</td>
<td>1,012</td>
<td>31</td>
<td>430</td>
<td>24</td>
<td>1,497</td>
<td>3,101</td>
<td>-1,604</td>
<td>207%</td>
</tr>
<tr>
<td>1996</td>
<td>1,037</td>
<td>38</td>
<td>407</td>
<td>31</td>
<td>1,512</td>
<td>3,290</td>
<td>-1,779</td>
<td>218%</td>
</tr>
<tr>
<td>1997</td>
<td>1,055</td>
<td>41</td>
<td>397</td>
<td>20</td>
<td>1,513</td>
<td>3,492</td>
<td>-1,979</td>
<td>231%</td>
</tr>
</tbody>
</table>

| **163 CORDOVA COMMUNITY HOSPITAL** | | | | | | | | |
| 1987 | 397 | 111 | 514 | 101 | 1,123 | 1,300 | -177 | 116% | 1,376 |
| 1988 | 396 | 188 | 514 | 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 |
| 1997 | 2,380 | 557 | 927 | 109 | 3,953 | 4,372 | -419 | 111% | 5,027 |

| **164 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 | -147 | 117% | 1,697 |
| 1989 | 928 | 200 | 359 | 392 | 1,879 | 2,087 | -208 | 111% | 2,179 |
| 1990 | 809 | 220 | 636 | 332 | 1,998 | 2,326 | -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 |
| 1997 | 1,844 | 763 | 1,655 | 407 | 4,669 | 5,390 | -721 | 115% | 6,198 |
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Terminated</td>
<td>With Int</td>
<td><em><strong>Employer Financed</strong></em></td>
<td>Nonvested</td>
<td>Total</td>
<td>Available</td>
</tr>
</tbody>
</table>

### 165 SITKA COMMUNITY HOSPITAL

<table>
<thead>
<tr>
<th>Year</th>
<th>Retirees &amp; Contributions</th>
<th>Projected Benefit Obligation</th>
<th>Net Assets Available for Pension Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987</td>
<td>531 190 782 304</td>
<td>1,807 2,457 -650</td>
<td>136%</td>
<td>2,601</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1988</td>
<td>665 455 861 423</td>
<td>2,404 2,919 -515</td>
<td>121%</td>
<td>2,998</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1989</td>
<td>1,126 524 1,183 351</td>
<td>3,185 3,536 -351</td>
<td>111%</td>
<td>3,673</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1990</td>
<td>1,319 621 1,445 346</td>
<td>3,731 4,048 -318</td>
<td>108%</td>
<td>4,143</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1991</td>
<td>1,766 706 1,721 402</td>
<td>4,596 4,453 143</td>
<td>97%</td>
<td>4,567</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1992</td>
<td>2,552 734 1,838 326</td>
<td>5,450 5,417 33</td>
<td>99%</td>
<td>5,487</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>2,774 879 2,221 386</td>
<td>6,260 6,251 9</td>
<td>100%</td>
<td>6,364</td>
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<tr>
<td>1994</td>
<td>3,222 1,027 2,450 215</td>
<td>6,914 6,857 57</td>
<td>99%</td>
<td>6,540</td>
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<td></td>
</tr>
<tr>
<td>1995</td>
<td>3,658 1,154 2,613 225</td>
<td>7,650 7,990 340</td>
<td>104%</td>
<td>8,126</td>
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<td></td>
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<tr>
<td>1996</td>
<td>3,764 1,389 2,591 240</td>
<td>7,984 8,907 923</td>
<td>112%</td>
<td>9,408</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1997</td>
<td>4,305 1,540 2,870 290</td>
<td>9,004 9,930 926</td>
<td>110%</td>
<td>11,419</td>
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</table>

### 166 TANANA CITY SCHOOL DISTRICT

<table>
<thead>
<tr>
<th>Year</th>
<th>Retirees &amp; Contributions</th>
<th>Projected Benefit Obligation</th>
<th>Net Assets Available for Pension Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987</td>
<td>2 10 49 87</td>
<td>148 141 7 95%</td>
<td>149</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1988</td>
<td>1 56 67 105</td>
<td>229 183 46 80%</td>
<td>186</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>1989</td>
<td>3 50 67 90</td>
<td>210 171 40 81%</td>
<td>178</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1990</td>
<td>97 55 123 37</td>
<td>312 248 64 79%</td>
<td>254</td>
<td></td>
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</tr>
<tr>
<td>1991</td>
<td>57 60 104 64</td>
<td>284 290 6 -6 102%</td>
<td>298</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1992</td>
<td>62 67 153 66</td>
<td>348 356 8 102%</td>
<td>360</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1993</td>
<td>121 80 203 106</td>
<td>511 434 78 85%</td>
<td>441</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1994</td>
<td>135 92 251 36</td>
<td>514 498 16 97%</td>
<td>475</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1995</td>
<td>144 107 325 69</td>
<td>648 577 68 89%</td>
<td>587</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1996</td>
<td>142 112 294 73</td>
<td>621 612 9 99%</td>
<td>646</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1997</td>
<td>204 125 321 53</td>
<td>704 697 6 99%</td>
<td>802</td>
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</tr>
</tbody>
</table>

### 167 SOUTHEASTERN REGIONAL RESOURCE CENTER

<table>
<thead>
<tr>
<th>Year</th>
<th>Retirees &amp; Contributions</th>
<th>Projected Benefit Obligation</th>
<th>Net Assets Available for Pension Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>1987</td>
<td>103 45 191 101</td>
<td>440 684 -244 155%</td>
<td>724</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>1988</td>
<td>293 82 156 111</td>
<td>642 876 -234 136%</td>
<td>890</td>
<td></td>
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<tr>
<td>1989</td>
<td>381 81 179 94</td>
<td>736 1,012 -277 138%</td>
<td>1,057</td>
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<tr>
<td>1990</td>
<td>563 90 158 145</td>
<td>957 1,144 -187 120%</td>
<td>1,174</td>
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<tr>
<td>1991</td>
<td>859 102 310 124</td>
<td>1,395 1,527 -132 109%</td>
<td>1,566</td>
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<td>1992</td>
<td>1,044 89 231 238</td>
<td>1,601 1,660 -58 104%</td>
<td>1,681</td>
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<tr>
<td>1993</td>
<td>793 201 338 240</td>
<td>1,572 1,549 23 99%</td>
<td>1,577</td>
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<tr>
<td>1994</td>
<td>914 177 345 196</td>
<td>1,632 1,758 -126 108%</td>
<td>1,677</td>
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<tr>
<td>1995</td>
<td>1,000 154 477 233</td>
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<tr>
<td>1996</td>
<td>951 246 578 155</td>
<td>1,930 2,205 -275 114%</td>
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<td></td>
<td></td>
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<tr>
<td>1997</td>
<td>1,249 335 702 121</td>
<td>2,408 2,592 -184 108%</td>
<td>2,980</td>
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## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contributions</th>
<th><em><strong>Employer Financed</strong></em></th>
<th><strong>Net Assets Available for Benefits</strong></th>
<th><strong>Unfunded Pension Benefit Obligation</strong></th>
<th><strong>Assets as Pct. of PBO</strong></th>
<th><strong>Market Value of Assets</strong></th>
</tr>
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<tr>
<td>168 HYDABURG CITY SCHOOLS</td>
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<td></td>
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<td></td>
</tr>
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<td>127</td>
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<td>65</td>
<td>63</td>
<td>160</td>
<td>153</td>
</tr>
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<td>36</td>
<td>115</td>
<td>68</td>
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<td>33</td>
<td>137</td>
<td>29</td>
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<td>3</td>
<td>46</td>
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<td>69</td>
<td>262</td>
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<tr>
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<td>60</td>
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<td>112</td>
<td>347</td>
<td>348</td>
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<td>75</td>
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<tr>
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<td>80</td>
<td>288</td>
<td>66</td>
<td>435</td>
<td>456</td>
</tr>
<tr>
<td>1995</td>
<td>3</td>
<td>97</td>
<td>357</td>
<td>61</td>
<td>517</td>
<td>549</td>
</tr>
<tr>
<td>1996</td>
<td>42</td>
<td>121</td>
<td>357</td>
<td>47</td>
<td>568</td>
<td>654</td>
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<tr>
<td>1997</td>
<td>42</td>
<td>115</td>
<td>362</td>
<td>6</td>
<td>525</td>
<td>761</td>
</tr>
</tbody>
</table>

| 169 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                       |
| 1997                        | 124           | 98                      | 314                                  | 97                                    | 633                      | 874                       | -241                     | 138%                      | 1,005                     |

| 170 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                                    | 888                      | 1,092                     | -207                     | 123%                      | 1,140                     |
| 1990                        | 360           | 163                     | 392                                  | 22                                    | 938                      | 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                     |
| 1997                        | 1,160         | 357                     | 240                                  | 47                                    | 1,804                    | 2,362                     | -599                     | 131%                      | 2,717                     |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

As of June 30, 1997

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**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

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Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

As of June 30, 1997

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<td>436</td>
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<td>903</td>
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<td>436</td>
<td>436</td>
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<td>104%</td>
<td>105%</td>
<td>114%</td>
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## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1987

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<td><strong>Nonvested</strong></td>
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### 198 SAXMAN, CITY OF

| | | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1987 | 54 | 1 | 3 | 0 | 58 | 0 | 0 | 0% | 0 |
| 1988 | 27 | 3 | 38 | 34 | 102 | 78 | 24 | 7% | 79 |
| 1989 | 54 | 0 | 38 | 41 | 134 | 90 | 44 | 67% | 94 |
| 1990 | 47 | 4 | 44 | 77 | 173 | 113 | 60 | 65% | 116 |
| 1991 | 49 | 6 | 93 | 64 | 213 | 131 | 81 | 62% | 135 |
| 1992 | 60 | 10 | 152 | 40 | 262 | 156 | 106 | 60% | 158 |
| 1993 | 61 | 12 | 140 | 58 | 270 | 172 | 99 | 64% | 175 |
| 1994 | 64 | 19 | 181 | 50 | 313 | 213 | 100 | 66% | 203 |
| 1995 | 71 | 8 | 173 | 46 | 295 | 257 | 38 | 87% | 262 |
| 1996 | 80 | 15 | 199 | 44 | 338 | 318 | 20 | 94% | 336 |
| 1997 | 102 | 14 | 246 | 32 | 394 | 368 | 26 | 93% | 423 |

### 199 HOONAH, CITY OF

| | | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1987 | 0 | 43 | 7 | 147 | 197 | 264 | -67 | 134% | 279 |
| 1988 | 0 | 111 | 0 | 224 | 335 | 404 | -69 | 121% | 410 |
| 1989 | 0 | 94 | 196 | 94 | 384 | 541 | -157 | 141% | 565 |
| 1990 | 114 | 56 | 186 | 90 | 446 | 637 | -191 | 143% | 654 |
| 1991 | 259 | 57 | 103 | 83 | 502 | 731 | -229 | 146% | 750 |
| 1992 | 175 | 74 | 123 | 122 | 493 | 827 | -334 | 168% | 838 |
| 1993 | 178 | 83 | 291 | 10 | 569 | 931 | -362 | 164% | 948 |
| 1994 | 197 | 112 | 300 | 32 | 642 | 1,019 | -377 | 159% | 972 |
| 1995 | 192 | 160 | 384 | 52 | 788 | 1,135 | -347 | 144% | 1,155 |
| 1996 | 385 | 125 | 303 | 33 | 847 | 1,332 | -485 | 157% | 1,407 |
| 1997 | 338 | 154 | 350 | 77 | 919 | 1,341 | -423 | 146% | 1,542 |

### 200 PELICAN, CITY OF

| | | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1987 | 0 | 15 | 0 | 45 | 60 | 41 | 19 | 68% | 43 |
| 1988 | 0 | 18 | 0 | 77 | 95 | 60 | 35 | 63% | 61 |
| 1989 | 0 | 19 | 0 | 64 | 83 | 89 | -6 | 107% | 92 |
| 1990 | 82 | 17 | 2 | 11 | 112 | 119 | -7 | 106% | 122 |
| 1991 | 79 | 24 | 11 | 33 | 147 | 165 | -18 | 112% | 169 |
| 1992 | 96 | 29 | 14 | 15 | 154 | 212 | -59 | 138% | 215 |
| 1993 | 108 | 36 | 36 | 72 | 252 | 262 | -11 | 104% | 267 |
| 1994 | 121 | 54 | 98 | 60 | 333 | 318 | 15 | 95% | 303 |
| 1995 | 138 | 46 | 111 | 17 | 312 | 360 | -48 | 115% | 366 |
| 1996 | 137 | 39 | 109 | 9 | 294 | 370 | -76 | 126% | 391 |
| 1997 | 218 | 15 | 75 | 9 | 317 | 453 | -135 | 143% | 521 |
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

<table>
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<tr>
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<th><em>Employer Financed</em>**</th>
<th>Net Assets Available for Pension Benefit</th>
<th>Unfunded Pension Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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<td>Nonvested</td>
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### 201 KAKE, CITY OF (TERMINATED)

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### 202 WHITTIER, CITY OF

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<td>123%</td>
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### 203 MUNI OF ANCHORAGE PARKING AUTHORITY

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

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

As of June 30, 1997

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Disclosure for G.A.S.B. Statement No. 5 (‘000’s Omitted)
As of June 30, 1997

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| 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                 |
| 1997                        | 0                           | 64                      | 70                      | 9                                | 144                               | 198                  | -54                   | 138%                 | 228                 |

| 217 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                       | 0                       | 0                                | 18                                | 143                  | -126                  | 794%                 | 146                 |
| 1994                        | 72                          | 0                       | 0                       | 2                                | 76                                | 215                  | -140                  | 283%                 | 205                 |
| 1995                        | 71                          | 0                       | 0                       | 2                                | 76                                | 217                  | -140                  | 286%                 | 221                 |
| 1996                        | 88                          | 0                       | 5                       | 0                                | 94                                | 250                  | -156                  | 266%                 | 264                 |
| 1997                        | 77                          | 0                       | 4                       | 0                                | 81                                | 230                  | -149                  | 284%                 | 264                 |
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)  
As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contribs With Int</th>
<th><em><strong>Employer Financed</strong></em> Vested</th>
<th>Nonvested</th>
<th>Total</th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
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<td>91</td>
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<td>109%</td>
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<tr>
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<td>9</td>
<td>61</td>
<td>43</td>
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<td>-40</td>
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<td>84</td>
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<td>240</td>
<td>318</td>
<td>-78</td>
<td>133%</td>
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<td>120</td>
<td>181</td>
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<td>-59</td>
<td>117%</td>
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<td>139</td>
<td>203</td>
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<td>385</td>
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<td>15</td>
<td>155</td>
<td>257</td>
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<td>341</td>
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<td>719</td>
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<td>-106</td>
<td>115%</td>
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</table>

| 219 BARTLETT MEMORIAL HOSPITAL |
| 1987                         | 20               | 2                              | 365       | 199   | 586                               | 2,006                              | -1,420                 | 342%                 | 2,124                 |
| 1988                         | 319              | 1,551                          | 534       | 428   | 2,832                             | 2,356                              | 476                    | 83%                  | 2,395                 |
| 1989                         | 481              | 1,631                          | 973       | 539   | 3,624                             | 3,858                              | -235                   | 106%                 | 4,029                 |
| 1990                         | 677              | 1,974                          | 1,425     | 681   | 4,757                             | 4,947                              | -190                   | 104%                 | 5,075                 |
| 1991                         | 1,046            | 2,359                          | 2,916     | 731   | 7,053                             | 6,662                              | 391                    | 94%                  | 6,832                 |
| 1992                         | 1,421            | 2,759                          | 3,645     | 896   | 8,721                             | 8,597                              | 124                    | 99%                  | 8,709                 |
| 1993                         | 1,821            | 3,252                          | 4,744     | 1,076 | 10,893                            | 10,408                             | 485                    | 96%                  | 10,596                |
| 1994                         | 2,462            | 3,880                          | 5,595     | 970   | 12,907                            | 12,811                             | 296                    | 98%                  | 12,028                |
| 1995                         | 3,760            | 4,234                          | 6,571     | 998   | 15,563                            | 16,257                             | -684                   | 104%                 | 16,535                |
| 1996                         | 4,368            | 4,768                          | 6,783     | 764   | 16,663                            | 18,458                             | -1,795                 | 111%                 | 19,486                |
| 1997                         | 5,733            | 5,406                          | 7,504     | 1,009 | 19,651                            | 22,789                             | -3,138                 | 116%                 | 26,206                |

| 220 NORTHWEST ARCTIC BOROUGH |
| 1987                         | 0                | 3                              | 7         | 13    | 23                                | 65                                 | -42                    | 283%                 | 68                    |
| 1988                         | 7                | 82                             | 19        | 9     | 117                               | 128                                | -11                    | 109%                 | 130                   |
| 1989                         | 19               | 42                             | 38        | 34    | 133                               | 201                                | -68                    | 151%                 | 209                   |
| 1990                         | 94               | 56                             | 20        | 67    | 237                               | 310                                | -73                    | 131%                 | 318                   |
| 1991                         | 85               | 96                             | 67        | 79    | 327                               | 413                                | -87                    | 126%                 | 424                   |
| 1992                         | 114              | 93                             | 90        | 117   | 414                               | 510                                | -96                    | 123%                 | 517                   |
| 1993                         | 92               | 138                            | 147       | 158   | 536                               | 631                                | -95                    | 118%                 | 642                   |
| 1994                         | 83               | 186                            | 303       | 93    | 665                               | 735                                | -70                    | 111%                 | 701                   |
| 1995                         | 127              | 191                            | 397       | 60    | 775                               | 869                                | -94                    | 112%                 | 884                   |
| 1996                         | 159              | 202                            | 357       | 72    | 790                               | 925                                | -134                   | 117%                 | 977                   |
| 1997                         | 183              | 195                            | 333       | 56    | 767                               | 1,074                              | -307                   | 140%                 | 1,235                 |
STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Net Assets Available for Benefit</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contribs <strong>Employer Financed</strong></td>
<td><strong>Vested</strong></td>
<td><strong>Nonvested</strong></td>
<td><strong>Total</strong></td>
<td><strong>Benefits</strong></td>
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### 221 ST. MARY'S SCHOOL DISTRICT

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<tr>
<th>Year</th>
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<th><strong>Vested</strong></th>
<th><strong>Nonvested</strong></th>
<th><strong>Total</strong></th>
<th><strong>Benefits</strong></th>
<th><strong>Obligation</strong></th>
<th><strong>PBO</strong></th>
<th><strong>Assets</strong></th>
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<td>4</td>
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<td>75</td>
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### 222 SELAWIK CITY COUNCIL

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<tr>
<th>Year</th>
<th>Contribs</th>
<th><strong>Vested</strong></th>
<th><strong>Nonvested</strong></th>
<th><strong>Total</strong></th>
<th><strong>Benefits</strong></th>
<th><strong>Obligation</strong></th>
<th><strong>PBO</strong></th>
<th><strong>Assets</strong></th>
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<tr>
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<td>17</td>
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### 223 BRISTOL BAY HOUSING AUTHORITY

<table>
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<tr>
<th>Year</th>
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<th><strong>Nonvested</strong></th>
<th><strong>Total</strong></th>
<th><strong>Benefits</strong></th>
<th><strong>Obligation</strong></th>
<th><strong>PBO</strong></th>
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<td>41</td>
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**STATE OF ALASKA - P.E.R.S.**

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<th>Unfunded Pension Obligation</th>
<th>Assets as Pct. of Market Value</th>
<th>Market Value of Assets</th>
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<td>1994</td>
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<td>1997</td>
<td>154</td>
<td>65</td>
<td>74</td>
<td>23</td>
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| 225 SKAGWAY CITY SCHOOL DISTRICT | | | | |
| 1987 | 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 | 163 | 50% | 187 |
| 1992 | 1 | 35 | 508 | 11 | 555 | 234 | 322 | 42% | 237 |
| 1993 | 2 | 48 | 384 | 32 | 486 | 305 | 160 | 65% | 311 |
| 1994 | 1 | 59 | 428 | 46 | 535 | 372 | 162 | 70% | 355 |
| 1995 | 1 | 72 | 456 | 71 | 599 | 483 | 117 | 81% | 491 |
| 1996 | 0 | 63 | 512 | 21 | 616 | 537 | 79 | 87% | 567 |
| 1997 | 0 | 99 | 563 | 19 | 680 | 646 | 35 | 95% | 742 |

| 227 KLAWOCK, CITY OF | | | | |
| 1987 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | |
| 1988 | 0 | 17 | 289 | 0 | 307 | 85 | 222 | 28% | 88 |
| 1989 | 0 | 33 | 336 | 3 | 371 | 163 | 208 | 44% | 167 |
| 1990 | 0 | 36 | 334 | 11 | 381 | 218 | 163 | 57% | 224 |
| 1991 | 0 | 50 | 419 | 31 | 500 | 309 | 191 | 62% | 313 |
| 1992 | 1 | 42 | 469 | 36 | 548 | 385 | 163 | 70% | 392 |
| 1993 | 1 | 68 | 417 | 37 | 524 | 541 | -18 | 103% | 516 |
| 1994 | 97 | 154 | 357 | 52 | 660 | 772 | -112 | 117% | 785 |
| 1995 | 32 | 73 | 254 | 63 | 423 | 760 | -337 | 180% | 803 |
| 1997 | 156 | 102 | 404 | 103 | 765 | 1,147 | -382 | 150% | 1,319 |
### STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted) As of June 30, 1997**

<table>
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<tr>
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#### Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

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| 1989                  |                       |                              |                                  |                                   |                       |                        |
| 1990                  |                       |                              |                                  |                                   |                       |                        |
| 1991                  |                       |                              |                                  |                                   |                       |                        |
| 1992                  |                       |                              |                                  |                                   |                       |                        |
| 1993                  |                       |                              |                                  |                                   |                       |                        |
| 1994                  |                       |                              |                                  |                                   |                       |                        |
| 1995                  |                       |                              |                                  |                                   |                       |                        |
| 1996                  |                       |                              |                                  |                                   |                       |                        |
| 1997                  |                       |                              |                                  |                                   |                       |                        |
|                       | 0                     | 4                            | 0                                | 9                                 | 13                    | 13                     | 0                     | 100%                 | 13                   |
|                       | 0                     | 9                            | 0                                | 20                                | 29                    | 31                     | -2                    | 107%                 | 32                   |
|                       | 0                     | 10                           | 0                                | 16                                | 26                    | 41                     | -14                   | 156%                 | 42                   |
|                       | 0                     | 16                           | 0                                | 43                                | 59                    | 61                     | -2                    | 103%                 | 62                   |
|                       | 0                     | 22                           | 0                                | 83                                | 105                   | 79                     | 26                    | 75%                  | 81                   |
|                       | 0                     | 28                           | 0                                | 47                                | 124                   | 94                     | 30                    | 76%                  | 89                   |
|                       | 53                    | 31                           | 79                               | 13                                | 176                   | 119                    | 57                    | 68%                  | 121                  |
|                       | 54                    | 38                           | 76                               | 11                                | 179                   | 135                    | 44                    | 75%                  | 143                  |
|                       | 58                    | 27                           | 38                               | 14                                | 137                   | 194                    | -57                   | 142%                 | 223                  |

| **236 MOUNTAIN VILLAGE, CITY OF (TERMINATED)** |                       |                              |                                  |                                   |                       |                        |
| 1987                  |                       |                              |                                  |                                   |                       |                        |
| 1988                  |                       |                              |                                  |                                   |                       |                        |
| 1989                  |                       |                              |                                  |                                   |                       |                        |
| 1990                  |                       |                              |                                  |                                   |                       |                        |
| 1991                  |                       |                              |                                  |                                   |                       |                        |
| 1992                  |                       |                              |                                  |                                   |                       |                        |
| 1993                  |                       |                              |                                  |                                   |                       |                        |
| 1994                  |                       |                              |                                  |                                   |                       |                        |
| 1995                  |                       |                              |                                  |                                   |                       |                        |
| 1996                  |                       |                              |                                  |                                   |                       |                        |
| 1997                  |                       |                              |                                  |                                   |                       |                        |
|                       | 0                     | 12                           | 3                                | 10                                | 25                    | 27                     | -2                    | 108%                 | 28                   |
|                       | 0                     | 25                           | 7                                | 29                                | 61                    | 68                     | -7                    | 111%                 | 70                   |
|                       | 0                     | 9                            | 0                                | 14                                | 23                    | 60                     | -38                   | 281%                 | 62                   |
|                       | 0                     | 6                            | 0                                | 23                                | 30                    | 68                     | -38                   | 227%                 | 69                   |
|                       | 8                     | 0                            | 0                                | 10                                | 18                    | 78                     | -60                   | 433%                 | 79                   |
|                       | 6                     | 0                            | 0                                | 10                                | 15                    | 83                     | -67                   | 553%                 | 79                   |
|                       | 6                     | 0                            | 9                                | 0                                 | 15                    | 97                     | -81                   | 647%                 | 102                  |
|                       | 6                     | 0                            | 9                                | 0                                 | 15                    | 97                     | -81                   | 647%                 | 102                  |
|                       | 6                     | 0                            | 20                               | 0                                 | 27                    | 103                    | -76                   | 381%                 | 118                  |
|---------------|------|------|------|------|------|------|------|------|------|------|------|
| Retired       | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 5    |
| Contributions | 3    | 3    | 3    | 3    | 4    | 4    | 5    | 5    | 5    | 5    | 7    |
| Vested        | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Nonvested     | 7    | 13   | 20   | 27   | 6    | 2    | 6    | 10   | 14   | 20   | 14   |
| Total         | 10   | 16   | 23   | 33   | 14   | 23   | 16   | 20   | 25   | 30   | 25   |
| Net Assets    | 8    | 5    | 11   | 12   | 2    | 11   | 11   | 12   | 12   | 15   | 15   |
| Unfunded      | 2    | 5    | 12   | 22   | -13  | 22   | 22   | 12   | 14   | 12   | 8    |
| Pension       | 80%  | 69%  | 48%  | 36%  | 193% | 36%  | 48%  | 36%  | 193% | 36%  | 193% |
| Benefit       |      |      |      |      |      |      |      |      |      |      |      |
| Obligation    |      |      |      |      |      |      |      |      |      |      |      |
| Assets as Pct.|      |      |      |      |      |      |      |      |      |      |      |
| of PBO        |      |      |      |      |      |      |      |      |      |      |      |
| Market Value  |      |      |      |      |      |      |      |      |      |      |      |
| of Assets     |      |      |      |      |      |      |      |      |      |      |      |

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

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

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| 242 ELIM, CITY OF   | 1987               | 0 0 0 21 21 1 20 5% 1 |
|                     | 1988               | 0 0 0 3 4 3 0 75% 3 |
|                     | 1989               | 0 1 0 5 6 6 0 100% 6 |
|                     | 1990               | 0 2 0 7 9 10 -1 111% 10 |
|                     | 1991               | 0 3 0 13 17 15 2 88% 15 |
|                     | 1992               | 0 4 0 19 23 19 4 83% 18 |
|                     | 1993               | 0 6 29 35 25 10 71% 25 |
|                     | 1994               | 0 7 31 38 28 10 74% 30 |
|                     | 1995               | 0 10 37 47 44 3 94% 51 |
|                     | 1996               | 0 11 40 58 24 8 91% 30 |
|                     | 1997               | 0 12 45 62 30 6 92% 30 |

| 243 ATKA, CITY OF   | 1987               | 0 0 0 5 6 0 1 67% 4 |
|                     | 1988               | 0 0 0 0 1 0 6 600% 6 |
|                     | 1989               | 0 0 0 14 17 0 7 59% 11 |
|                     | 1990               | 0 0 0 2 3 11 -8 367% 12 |
|                     | 1991               | 0 0 0 5 7 0 -10 243% 16 |
|                     | 1992               | 0 1 0 0 19 0 -18 1900% 19 |
|                     | 1993               | 0 2 0 0 22 0 -20 1100% 23 |
|                     | 1994               | 0 3 0 0 26 0 -23 867% 30 |
|                     | 1995               | 0 4 0 0 26 0 -23 867% 30 |
### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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15 Disclosure For GASB Statement No. 5 (continued)
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)

**As of June 30, 1997**

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### 247 LAKE AND PENINSULA BOROUGH

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

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBQ</th>
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| 251 KLAWSOK CITY SCHOOL DISTRICT |  |  |  |  |  |  |
| 1987                          | 0                      | 5                       | 0                                | 10                               | 15                   | 23                   | -8                   | 153%                 | 24                   |
| 1988                          | 0                      | 65                      | 1                                | 47                               | 113                  | 129                  | -16                  | 114%                 | 133                  |
| 1989                          | 0                      | 82                      | 1                                | 88                               | 171                  | 191                  | -21                  | 112%                 | 194                  |
| 1990                          | 2                      | 97                      | 5                                | 140                              | 244                  | 237                  | 6                    | 97%                  | 242                  |
| 1991                          | 2                      | 119                     | 5                                | 131                              | 257                  | 283                  | -26                  | 110%                 | 270                  |
| 1992                          | 53                     | 126                     | 97                               | 381                              | 357                  | 362                  | -6                   | 101%                 | 369                  |
| 1993                          | 55                     | 131                     | 115                              | 57                               | 359                  | 384                  | -26                  | 107%                 | 406                  |
| 1994                          | 149                    | 129                     | 96                               | 51                               | 424                  | 471                  | -46                  | 111%                 | 541                  |

| 252 OLD HARBOR, CITY OF |  |  |  |  |  |  |
| 1987                          | 0                      | 0                       | 0                                | 2                                | 2                    | 1                    | 1                    | 50%                  | 1                    |
| 1988                          | 0                      | 1                       | 0                                | 5                                | 6                    | 3                    | 3                    | 50%                  | 3                    |
| 1989                          | 0                      | 1                       | 0                                | 10                               | 12                   | 5                    | 6                    | 42%                  | 5                    |
| 1990                          | 0                      | 3                       | 0                                | 20                               | 22                   | 9                    | 13                   | 41%                  | 9                    |
| 1991                          | 0                      | 3                       | 32                               | 0                                | 35                   | 12                   | 23                   | 34%                  | 11                   |
| 1992                          | 0                      | 5                       | 37                               | 0                                | 41                   | 17                   | 24                   | 41%                  | 17                   |
| 1993                          | 0                      | 5                       | 38                               | 0                                | 43                   | 18                   | 25                   | 42%                  | 19                   |
| 1994                          | 0                      | 6                       | 42                               | 0                                | 47                   | 22                   | 26                   | 47%                  | 25                   |

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's Omitted)**

**As of June 30, 1997**

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| **255 ALASKA GATEWAY SCHOOL DISTRICT** |                             |                         |                                  |                                    |                                        |
| 1987 |                             |                         |                                  |                                    |                                        |
| 1988 |                             |                         |                                  |                                    |                                        |
| 1989 |                             |                         |                                  |                                    |                                        |
| 1990 |                             |                         |                                  |                                    |                                        |
| 1991 | 0                           | 63                      | 11                               | 91                                 | 166                                    | 182                                    | -15 | 110% | 186 |
| 1992 | 1                           | 96                      | 20                               | 172                                | 289                                    | 355                                    | -66 | 123% | 360 |
| 1993 | 8                           | 131                     | 29                               | 255                                | 423                                    | 519                                    | -96 | 123% | 528 |
| 1994 | 11                          | 188                     | 41                               | 313                                | 553                                    | 710                                    | -157| 128% | 677 |
| 1995 | 64                          | 233                     | 278                              | 200                                | 775                                    | 971                                    | -197| 125% | 988 |
| 1996 | 117                         | 274                     | 307                              | 199                                | 897                                    | 1,133                                  | -236| 126% | 1,197|
| 1997 | 229                         | 296                     | 306                              | 200                                | 1,033                                  | 1,426                                  | -393| 130% | 1,639|

| **256 SAINT GEORGE, CITY OF** |                             |                         |                                  |                                    |                                        |
| 1987 |                             |                         |                                  |                                    |                                        |
| 1988 |                             |                         |                                  |                                    |                                        |
| 1989 |                             |                         |                                  |                                    |                                        |
| 1990 |                             |                         |                                  |                                    |                                        |
| 1991 | 0                           | 16                      | 669                              | 1                                  | 686                                    | 94                                     | 592 | 14%  | 97 |
| 1992 | 1                           | 29                      | 1,063                            | 3                                  | 1,096                                  | 238                                    | 857 | 22%  | 241 |
| 1993 | 0                           | 57                      | 1,072                            | 4                                  | 1,133                                  | 441                                    | 692 | 39%  | 449 |
| 1994 | 293                         | 73                      | 973                              | 17                                 | 1,356                                  | 686                                    | 670 | 51%  | 654 |
| 1995 | 295                         | 110                     | 1,139                            | 50                                 | 1,594                                  | 1,034                                  | 561 | 65%  | 1,051|
| 1996 | 77                          | 166                     | 1,203                            | 21                                 | 1,468                                  | 1,268                                  | 200 | 86%  | 1,339|
| 1997 | 359                         | 123                     | 690                              | 36                                 | 1,207                                  | 1,517                                  | -309| 126% | 1,744|
### STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

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

**Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)**

**As of June 30, 1997**

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Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1997

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<td>Current Retirees &amp; Contribs With Int Vested Nonvested Total</td>
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</tbody>
</table>
STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 5 ('000's Omitted)
As of June 30, 1987

<table>
<thead>
<tr>
<th>Current Retirees &amp; Terminated</th>
<th>Contributions</th>
<th><em><strong>Employer Financed</strong></em></th>
<th>Net Assets Available for Benefits</th>
<th>Unfunded Pension Benefit Obligation</th>
<th>Assets as Pct. of PBO</th>
<th>Market Value of Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Vested</td>
<td>Nonvested</td>
<td>Total</td>
<td></td>
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</tbody>
</table>

272 POINT HOPE, CITY OF

<table>
<thead>
<tr>
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<tr>
<td><strong>1996</strong></td>
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<td>5</td>
<td>-2</td>
<td>250%</td>
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<td>11</td>
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<td>220%</td>
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</table>

274 ILISAVGIK COLLEGE

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<tr>
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<tr>
<td><strong>1997</strong></td>
<td>5</td>
<td>1,030</td>
<td>168</td>
<td>193</td>
<td>1,395</td>
<td>1,829</td>
<td>-433</td>
<td>131%</td>
<td>2,102</td>
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</tbody>
</table>

TERMINATED EMPLOYERS

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<tr>
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<tr>
<td><strong>1997</strong></td>
<td>341</td>
<td>12</td>
<td>0</td>
<td>0</td>
<td>842</td>
<td>1,195</td>
<td>1,195</td>
<td>0</td>
<td>100%</td>
<td>1,265</td>
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<tr>
<td><strong>1998</strong></td>
<td>23,667</td>
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<td><strong>1999</strong></td>
<td>55,516</td>
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<td><strong>1994</strong></td>
<td>66,388</td>
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<td><strong>1993</strong></td>
<td>69,423</td>
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<tr>
<td><strong>1992</strong></td>
<td>61,987</td>
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<td><strong>1991</strong></td>
<td>68,248</td>
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<td><strong>1990</strong></td>
<td>74,815</td>
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<tr>
<td><strong>1995</strong></td>
<td>82,971</td>
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<td></td>
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<td><strong>1996</strong></td>
<td>92,678</td>
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<tr>
<td><strong>1997</strong></td>
<td>31,922</td>
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1.5 Disclosure For GASB Statement No. 5 (continued)

<table>
<thead>
<tr>
<th>Year</th>
<th>Current</th>
<th>Retirees &amp; Terminated</th>
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<tbody>
<tr>
<td>1997</td>
<td>820,765</td>
<td>216,504</td>
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<tr>
<td>1998</td>
<td>997,376</td>
<td>305,483</td>
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<tr>
<td>1999</td>
<td>1,248,563</td>
<td>329,966</td>
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<tr>
<td>2000</td>
<td>1,571,094</td>
<td>422,696</td>
</tr>
<tr>
<td>2001</td>
<td>1,861,983</td>
<td>494,580</td>
</tr>
<tr>
<td>2002</td>
<td>2,098,913</td>
<td>622,622</td>
</tr>
<tr>
<td>2003</td>
<td>2,348,124</td>
<td>612,644</td>
</tr>
<tr>
<td>2004</td>
<td>2,481,503</td>
<td>671,584</td>
</tr>
<tr>
<td>2005</td>
<td>2,586,653</td>
<td>754,179</td>
</tr>
<tr>
<td>2006</td>
<td>2,692,484</td>
<td>830,170</td>
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</table>

<table>
<thead>
<tr>
<th>Fund</th>
<th>Unfunded</th>
<th>Projected</th>
<th>Benefits Available</th>
<th>Benef. Obligation</th>
<th>%Funded</th>
</tr>
</thead>
<tbody>
<tr>
<td>-----</td>
<td>----------</td>
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<td>--------------------</td>
<td>-------------------</td>
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</tr>
<tr>
<td></td>
<td>2,010,196</td>
<td>2,123,695</td>
<td>2,104,652</td>
<td>2,452,651</td>
<td>93%</td>
</tr>
<tr>
<td></td>
<td>1,988,437</td>
<td>2,088,432</td>
<td>1,186,404</td>
<td>1,242,858</td>
<td>93%</td>
</tr>
<tr>
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<td>1,905,001</td>
<td>2,245,895</td>
<td>1,029,080</td>
<td>1,043,845</td>
<td>93%</td>
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<tr>
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<td>1,978,261</td>
<td>2,583,288</td>
<td>1,125,478</td>
<td>1,363,518</td>
<td>93%</td>
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<tr>
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<td>2,033,892</td>
<td>2,895,866</td>
<td>1,135,937</td>
<td>1,395,834</td>
<td>93%</td>
</tr>
<tr>
<td></td>
<td>2,098,913</td>
<td>3,125,761</td>
<td>1,136,653</td>
<td>1,495,790</td>
<td>93%</td>
</tr>
<tr>
<td></td>
<td>2,152,589</td>
<td>3,220,202</td>
<td>1,136,872</td>
<td>1,595,233</td>
<td>93%</td>
</tr>
<tr>
<td></td>
<td>2,201,503</td>
<td>3,340,825</td>
<td>1,136,922</td>
<td>1,695,768</td>
<td>93%</td>
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<tr>
<td></td>
<td>2,248,124</td>
<td>3,460,142</td>
<td>1,138,734</td>
<td>1,794,734</td>
<td>93%</td>
</tr>
<tr>
<td></td>
<td>2,294,638</td>
<td>3,589,696</td>
<td>1,136,792</td>
<td>1,895,263</td>
<td>93%</td>
</tr>
</tbody>
</table>

Net Assets Available for Benefits as Pct of PBO:
- 6,554 (100%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)
- 6,554 (93%)

**Projected Benefit Obligation**

**'Employer Financed**

**Vested**

**Nonvested**

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

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Actuarial Accrued Liability Projected Unit Credit (b/a)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b-a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b-a) / (c)</th>
<th>Actuarially Determined Required Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>101 STATE OF ALASKA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>2,373,121</td>
<td>2,281,287</td>
<td>2,281,287</td>
<td>104 %</td>
<td>(91,834)</td>
<td>617,556</td>
<td>(15) %</td>
<td>13.33 %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>884,487</td>
<td>850,259</td>
<td>850,259</td>
<td>104 %</td>
<td>(34,228)</td>
<td>617,556</td>
<td>(6) %</td>
<td></td>
</tr>
<tr>
<td><strong>102 SOUTHWEST REGION SCHOOL DISTRICT</strong></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>4,932</td>
<td>4,192</td>
<td>4,192</td>
<td>118 %</td>
<td>(740)</td>
<td>1,878</td>
<td>(39) %</td>
<td>.00 %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,839</td>
<td>1,563</td>
<td>1,563</td>
<td>118 %</td>
<td>(276)</td>
<td>1,878</td>
<td>(15) %</td>
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</tr>
<tr>
<td><strong>103 ANNETTE ISLAND SCHOOL DISTRICT</strong></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>2,428</td>
<td>1,805</td>
<td>1,805</td>
<td>135 %</td>
<td>(623)</td>
<td>950</td>
<td>(66) %</td>
<td>.00 %</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>906</td>
<td>674</td>
<td>674</td>
<td>134 %</td>
<td>(232)</td>
<td>950</td>
<td>(24) %</td>
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<tr>
<td><strong>104 BERING STRAITS SCHOOL DISTRICT</strong></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>14,005</td>
<td>10,726</td>
<td>10,726</td>
<td>131 %</td>
<td>(3,279)</td>
<td>5,257</td>
<td>(62) %</td>
<td>.00 %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>5,220</td>
<td>3,999</td>
<td>3,999</td>
<td>131 %</td>
<td>(1,221)</td>
<td>5,257</td>
<td>(23) %</td>
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<tr>
<td><strong>105 CHATHAM SCHOOL DISTRICT</strong></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,899</td>
<td>1,666</td>
<td>1,666</td>
<td>114 %</td>
<td>(233)</td>
<td>648</td>
<td>(36) %</td>
<td>0.29 %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>709</td>
<td>622</td>
<td>622</td>
<td>114 %</td>
<td>(87)</td>
<td>648</td>
<td>(13) %</td>
<td></td>
</tr>
</tbody>
</table>
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (b - a) (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a)/(b - a) (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>106 ALASKA MUNICIPAL LEAGUE</strong></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>195</td>
<td>843</td>
<td>23 %</td>
<td>648</td>
<td>242</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>74</td>
<td>315</td>
<td>23 %</td>
<td>241</td>
<td>242</td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: 27.67%

| **107 VALDEZ, CITY OF** |                          |                               |                                        |                   |                          |                                                               |
| Pension:       | 6/30/97                  | 19,338                        | 15,623                                 | 124 %             | (3,715)                  | 4,201                                                         | (88) %                                                          |
| Postemployment Health: | 6/30/97                  | 7,208                         | 5,823                                 | 124 %             | (1,385)                  | 4,201                                                         | (33) %                                                          |

Actuarially Determined Required Contribution: 7.91%

| **108 JUNEAU BOROUGH SCHOOL DISTRICT** |                          |                               |                                        |                   |                          |                                                               |
| Pension:       | 6/30/97                  | 20,263                        | 19,060                                 | 106 %             | (1,203)                  | 7,741                                                         | (16) %                                                          |
| Postemployment Health: | 6/30/97                  | 7,553                         | 7,104                                 | 106 %             | (449)                    | 7,741                                                         | (6) %                                                           |

Actuarially Determined Required Contribution: 11.30%

| **109 MATANUSKA-SUSITNA BOROUGH** |                          |                               |                                        |                   |                          |                                                               |
| Pension:       | 6/30/97                  | 24,228                        | 17,844                                 | 136 %             | (6,384)                  | 6,594                                                         | (97) %                                                          |
| Postemployment Health: | 6/30/97                  | 9,031                         | 6,652                                 | 136 %             | (2,379)                  | 6,594                                                         | (38) %                                                          |

Actuarially Determined Required Contribution: 10.49%

| **110 MATANUSKA-SUSITNA SCHOOL DISTRICT** |                          |                               |                                        |                   |                          |                                                               |
| Pension:       | 6/30/97                  | 35,232                        | 35,528                                 | 99 %              | 298                      | 14,070                                                        | 2 %                                                             |
| Postemployment Health: | 6/30/97                  | 13,132                        | 13,243                                 | 99 %              | 111                      | 14,070                                                        | 1 %                                                             |

Actuarially Determined Required Contribution: 10.49%
# STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>111 ANCHORAGE SCHOOL DISTRICT</strong></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>191,675</td>
<td>187,637</td>
<td>102 %</td>
<td>(4,038)</td>
<td>53,957</td>
<td>(7) %</td>
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<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>71,440</td>
<td>69,935</td>
<td>102 %</td>
<td>(1,505)</td>
<td>53,957</td>
<td>(3) %</td>
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<tr>
<td>Actuarially Determined Required Contribution:</td>
<td></td>
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<td></td>
<td></td>
<td>12.33%</td>
</tr>
<tr>
<td><strong>112 COPPER RIVER SCHOOL DISTRICT</strong></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>2,924</td>
<td>2,676</td>
<td>109 %</td>
<td>(248)</td>
<td>961</td>
<td>(26) %</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,090</td>
<td>998</td>
<td>109 %</td>
<td>(92)</td>
<td>961</td>
<td>(10) %</td>
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<tr>
<td>Actuarially Determined Required Contribution:</td>
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<td></td>
<td></td>
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<td>5.33%</td>
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<tr>
<td><strong>113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES</strong></td>
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<td>6/30/97</td>
<td>267,560</td>
<td>237,836</td>
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<td>(29,744)</td>
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<td>(11,086)</td>
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<td>(16) %</td>
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<tr>
<td><strong>114 HAINES, CITY OF</strong></td>
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<tr>
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<td>2,732</td>
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### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
As of June 30, 1997

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<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
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<tr>
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<td>.00%</td>
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<td>Pension:</td>
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<td>13,097</td>
<td>15,892</td>
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<td>2,795</td>
<td>5,175</td>
<td>54 %</td>
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<td>5,175</td>
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<tr>
<td><strong>120 CITY AND BOROUGH OF SITKA</strong></td>
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<tr>
<td>Pension:</td>
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<td>17,453</td>
<td>17,547</td>
<td>99 %</td>
<td>94</td>
<td>5,743</td>
<td>2 %</td>
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<td>6,506</td>
<td>6,541</td>
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<td>35</td>
<td>5,743</td>
<td>1 %</td>
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## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

<table>
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<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / c</th>
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<tr>
<td><strong>121 CHUGACH REGIONAL SCHOOL DISTRICT</strong></td>
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<tr>
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<td>493</td>
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<td>302</td>
<td>(51) %</td>
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<tr>
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<td>184</td>
<td>132 %</td>
<td>(58)</td>
<td>302</td>
<td>(19) %</td>
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<td>(767)</td>
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<td>(33) %</td>
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<td>2,982</td>
<td>2,596</td>
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<td>(285)</td>
<td>2,358</td>
<td>(12) %</td>
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<td><strong>123 SODOTNA, CITY OF</strong></td>
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<td>(1,010)</td>
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<td>(47) %</td>
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<td>2,129</td>
<td>(18) %</td>
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<td>Actuarially Determined Required Contribution:</td>
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<td><strong>124 IDITAROD AREA SCHOOL DISTRICT</strong></td>
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<td>(784)</td>
<td>1,590</td>
<td>(49) %</td>
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<td>(293)</td>
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<td>Actuarially Determined Required Contribution:</td>
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<td></td>
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<tr>
<td><strong>125 KUSPUK SCHOOL DISTRICT</strong></td>
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<td>4,277</td>
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<td>1,657</td>
<td>(23) %</td>
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<td>1,595</td>
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<td>(142)</td>
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<td>(9) %</td>
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<td>7.06 %</td>
</tr>
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# STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Total Covered Payroll ((b - a) / c)</th>
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<tr>
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<td>(2,603)</td>
<td>21,370</td>
<td>(12) %</td>
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<td><strong>128 KODIAK, CITY OF</strong></td>
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<td></td>
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<td></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>20,517</td>
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<td>4,549</td>
<td>(74) %</td>
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<td>6,387</td>
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<td>(1,261)</td>
<td>4,549</td>
<td>(28) %</td>
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<td><strong>129 FAIRBANKS, CITY OF</strong></td>
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<td>7,325</td>
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<td>(82)</td>
<td>1,946</td>
<td>(4) %</td>
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Actuarially Determined Required Contribution:
- **126 CITY AND BOROUGH OF JUNEAU**: 10.72%
- **128 KODIAK, CITY OF**: 3.89%
- **129 FAIRBANKS, CITY OF**: 20.31%
- **130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM**: 20.31%
- **131 WASILLA, CITY OF**: 11.26%
### STATE OF ALASKA - P.E.R.S.
#### Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
#### As of June 30, 1997

<table>
<thead>
<tr>
<th>Date</th>
<th>Actuarial Valuation</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Unfunded AAL (UAAL)</th>
<th>Covered Payroll Total</th>
<th>UAAL as a Percentage of Covered Payroll Total</th>
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<td>Date</td>
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<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e)</td>
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<td>(2,090)</td>
<td>3,433</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>2,355</td>
<td>1,575</td>
<td>150 %</td>
<td>(780)</td>
<td>3,433</td>
</tr>
<tr>
<td></td>
<td>Actuarially Determined Required Contribution:</td>
<td>.00%</td>
<td></td>
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</tr>
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</table>
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th>137 VALDEZ CITY SCHOOLS</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Pension:</strong></td>
<td>6/30/97</td>
<td>5,403</td>
<td>5,177</td>
<td>104 %</td>
<td>(226)</td>
<td>1,729</td>
</tr>
<tr>
<td><strong>Postemployment Health:</strong></td>
<td>6/30/97</td>
<td>2,015</td>
<td>1,930</td>
<td>104 %</td>
<td>(85)</td>
<td>1,729</td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: 12.92%

<table>
<thead>
<tr>
<th>138 HOONAH CITY SCHOOLS</th>
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</tr>
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<tbody>
<tr>
<td><strong>Pension:</strong></td>
<td>6/30/97</td>
<td>1,145</td>
<td>1,887</td>
<td>61 %</td>
<td>742</td>
<td>480</td>
</tr>
<tr>
<td><strong>Postemployment Health:</strong></td>
<td>6/30/97</td>
<td>427</td>
<td>704</td>
<td>61 %</td>
<td>277</td>
<td>480</td>
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</table>

Actuarially Determined Required Contribution: 29.69%

<table>
<thead>
<tr>
<th>139 NOME, CITY OF</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Pension:</strong></td>
<td>6/30/97</td>
<td>7,234</td>
<td>5,926</td>
<td>122 %</td>
<td>(1,308)</td>
<td>1,997</td>
</tr>
<tr>
<td><strong>Postemployment Health:</strong></td>
<td>6/30/97</td>
<td>2,697</td>
<td>2,209</td>
<td>122 %</td>
<td>(488)</td>
<td>1,997</td>
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</tbody>
</table>

Actuarially Determined Required Contribution: 3.91%

<table>
<thead>
<tr>
<th>140 KOTZEBUE, CITY OF</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Pension:</strong></td>
<td>6/30/97</td>
<td>5,236</td>
<td>3,208</td>
<td>163 %</td>
<td>(2,028)</td>
<td>2,435</td>
</tr>
<tr>
<td><strong>Postemployment Health:</strong></td>
<td>6/30/97</td>
<td>1,952</td>
<td>1,196</td>
<td>163 %</td>
<td>(768)</td>
<td>2,435</td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: .00%

<table>
<thead>
<tr>
<th>141 GALENA CITY SCHOOLS</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pension:</strong></td>
<td>6/30/97</td>
<td>1,346</td>
<td>1,231</td>
<td>109 %</td>
<td>(115)</td>
<td>387</td>
</tr>
<tr>
<td><strong>Postemployment Health:</strong></td>
<td>6/30/97</td>
<td>502</td>
<td>460</td>
<td>109 %</td>
<td>(42)</td>
<td>387</td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: .00%
### STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Asset Value (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>143 PETERSBURG, CITY OF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>9,144</td>
<td>10,743</td>
<td>85 %</td>
<td>1,599</td>
<td>3,436</td>
<td>47 %</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>3,409</td>
<td>4,005</td>
<td>85 %</td>
<td>596</td>
<td>3,436</td>
<td>17 %</td>
</tr>
<tr>
<td><strong>Actuarially Determined Required Contribution: 13.62%</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>144 BRISTOL BAY BOROUGH</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>4,027</td>
<td>3,305</td>
<td>122 %</td>
<td>(722)</td>
<td>1,618</td>
<td>(45) %</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>1,502</td>
<td>1,232</td>
<td>122 %</td>
<td>(270)</td>
<td>1,618</td>
<td>(17) %</td>
</tr>
<tr>
<td><strong>Actuarially Determined Required Contribution: 8.38%</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>145 NORTH SLOPE BOROUGH</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>107,316</td>
<td>87,997</td>
<td>122 %</td>
<td>(19,319)</td>
<td>50,617</td>
<td>(38) %</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>39,998</td>
<td>32,798</td>
<td>122 %</td>
<td>(7,200)</td>
<td>50,617</td>
<td>(14) %</td>
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<tr>
<td><strong>Actuarially Determined Required Contribution: 7.29%</strong></td>
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<tr>
<td><strong>146 WRANGLER CITY SCHOOLS</strong></td>
<td></td>
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</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>2,084</td>
<td>1,766</td>
<td>118 %</td>
<td>(318)</td>
<td>804</td>
<td>(40) %</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>777</td>
<td>659</td>
<td>118 %</td>
<td>(118)</td>
<td>804</td>
<td>(15) %</td>
</tr>
<tr>
<td><strong>Actuarially Determined Required Contribution: 10.54%</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>148 CORDOVA, CITY OF</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>6,653</td>
<td>6,044</td>
<td>110 %</td>
<td>(609)</td>
<td>1,713</td>
<td>(36) %</td>
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<tr>
<td>Postemployment Health: 6/30/97</td>
<td>2,480</td>
<td>2,253</td>
<td>110 %</td>
<td>(227)</td>
<td>1,713</td>
<td>(13) %</td>
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<tr>
<td><strong>Actuarially Determined Required Contribution: 6.37%</strong></td>
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</tbody>
</table>
# STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Projected Unit Credit (b/a)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / c</th>
<th>Actuarily Determined Required Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>149 Nome City Schools</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>3,064</td>
<td>3,055</td>
<td>100 %</td>
<td>(9)</td>
<td>1,177</td>
<td>1,177</td>
<td>(1) %</td>
<td>6.54%</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,143</td>
<td>1,140</td>
<td>100 %</td>
<td>(3)</td>
<td>1,177</td>
<td></td>
<td>0 %</td>
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</tr>
<tr>
<td><strong>151 King Cove, City Of</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,438</td>
<td>1,357</td>
<td>106 %</td>
<td>(81)</td>
<td>830</td>
<td>830</td>
<td>(10) %</td>
<td>9.30%</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
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<td>506</td>
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<td>(31)</td>
<td>830</td>
<td></td>
<td>(4) %</td>
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</tr>
<tr>
<td><strong>152 Alaska Housing Finance Corporation</strong></td>
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<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>27,323</td>
<td>23,413</td>
<td>117 %</td>
<td>(3,910)</td>
<td>11,928</td>
<td></td>
<td>(33) %</td>
<td>8.65%</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>10,184</td>
<td>8,727</td>
<td>117 %</td>
<td>(1,457)</td>
<td>11,928</td>
<td></td>
<td>(12) %</td>
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<tr>
<td><strong>153 Lower Yukon School District</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>13,076</td>
<td>10,571</td>
<td>124 %</td>
<td>(2,505)</td>
<td>4,067</td>
<td></td>
<td>(62) %</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>4,874</td>
<td>3,940</td>
<td>124 %</td>
<td>(934)</td>
<td>4,067</td>
<td></td>
<td>(23) %</td>
<td></td>
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<tr>
<td><strong>154 Northwest Arctic School District</strong></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>16,903</td>
<td>11,886</td>
<td>141 %</td>
<td>(4,917)</td>
<td>6,085</td>
<td></td>
<td>(81) %</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>6,301</td>
<td>4,468</td>
<td>141 %</td>
<td>(1,833)</td>
<td>6,085</td>
<td></td>
<td>(30) %</td>
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</tr>
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</table>
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

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<tr>
<th>Actuarial Valuation Date</th>
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<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>155 SOUTHEAST ISLANDS SCHOOL DISTRICT</strong></td>
<td></td>
<td></td>
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<td>Pension:</td>
<td>6/30/97</td>
<td>1,918</td>
<td>2,069</td>
<td>93 %</td>
<td>151</td>
<td>816</td>
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<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>715</td>
<td>772</td>
<td>93 %</td>
<td>57</td>
<td>816</td>
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<td><strong>Actuarially Determined Required Contribution:</strong></td>
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<td></td>
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</tr>
<tr>
<td><strong>156 PERNILOF REGION SCHOOL DISTRICT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,328</td>
<td>1,201</td>
<td>111 %</td>
<td>(127)</td>
<td>595</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>495</td>
<td>448</td>
<td>110 %</td>
<td>(47)</td>
<td>595</td>
</tr>
<tr>
<td><strong>Actuarially Determined Required Contribution:</strong></td>
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<tr>
<td><strong>157 LOWER KUSKOKWIM SCHOOL DISTRICT</strong></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>28,964</td>
<td>22,978</td>
<td>126 %</td>
<td>(5,986)</td>
<td>12,478</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>10,796</td>
<td>8,565</td>
<td>126 %</td>
<td>(2,231)</td>
<td>12,478</td>
</tr>
<tr>
<td><strong>Actuarially Determined Required Contribution:</strong></td>
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</tr>
<tr>
<td><strong>158 KODIAK ISLAND SCHOOL DISTRICT</strong></td>
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<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>11,193</td>
<td>10,517</td>
<td>106 %</td>
<td>(676)</td>
<td>3,630</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>4,172</td>
<td>3,920</td>
<td>106 %</td>
<td>(252)</td>
<td>3,630</td>
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<tr>
<td><strong>159 YUKON FLATS SCHOOL DISTRICT</strong></td>
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<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>3,451</td>
<td>2,541</td>
<td>136 %</td>
<td>(910)</td>
<td>1,875</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,287</td>
<td>948</td>
<td>136 %</td>
<td>(339)</td>
<td>1,875</td>
</tr>
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<td><strong>Actuarially Determined Required Contribution:</strong></td>
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</tr>
</tbody>
</table>
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

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<tr>
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<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (b - a)</th>
<th>Covered Payroll Total (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / (a / b)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>160 YUKON-KOYUKOK SCHOOL DISTRICT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>5,226</td>
<td>3,297</td>
<td>159 %</td>
<td>(1,929)</td>
<td>1,242</td>
<td>(58) %</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>1,948</td>
<td>1,229</td>
<td>159 %</td>
<td>(719)</td>
<td>1,242</td>
<td></td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: .00%

| **161 NORTH SLOPE BOROUGH SCHOOL DISTRICT** | | | | | | |
| Pension: 6/30/97 | 23,812 | 21,540 | 111 % | (2,272) | 11,205 | (20) % |
| Postemployment Health: 6/30/97 | 8,875 | 8,029 | 111 % | (846) | 11,205 | (8) % |

Actuarially Determined Required Contribution: 6.87%

| **162 ALEUTIAN REGION SCHOOL DISTRICT** | | | | | | |
| Pension: 6/30/97 | 2,543 | 1,102 | 231 % | (1,441) | 97 | (1,486) % |
| Postemployment Health: 6/30/97 | 949 | 411 | 231 % | (538) | 97 | (555) % |

Actuarially Determined Required Contribution: .00%

| **163 CORDOVA COMMUNITY HOSPITAL** | | | | | | |
| Pension: 6/30/97 | 3,184 | 2,879 | 111 % | (305) | 1,331 | (23) % |
| Postemployment Health: 6/30/97 | 1,188 | 1,074 | 111 % | (114) | 1,331 | (9) % |

Actuarially Determined Required Contribution: 11.81%

| **164 LAKE AND PENINSULA SCHOOL DISTRICT** | | | | | | |
| Pension: 6/30/97 | 3,926 | 3,401 | 115 % | (525) | 2,119 | (25) % |
| Postemployment Health: 6/30/97 | 1,464 | 1,268 | 115 % | (196) | 2,119 | (9) % |

Actuarially Determined Required Contribution: 3.98%
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>165 SITKA COMMUNITY HOSPITAL</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>7,233</td>
<td>6,559</td>
<td>110 %</td>
<td>(674)</td>
<td>3,118</td>
<td>(22) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>2,697</td>
<td>2,445</td>
<td>110 %</td>
<td>(252)</td>
<td>3,118</td>
<td>(8) %</td>
</tr>
<tr>
<td><strong>166 TANANA CITY SCHOOL DISTRICT</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>507</td>
<td>512</td>
<td>99 %</td>
<td>5</td>
<td>276</td>
<td>2 %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>190</td>
<td>192</td>
<td>99 %</td>
<td>2</td>
<td>276</td>
<td>1 %</td>
</tr>
<tr>
<td><strong>167 SOUTHEASTERN REGIONAL RESOURCE CENTER</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,888</td>
<td>1,754</td>
<td>108 %</td>
<td>(134)</td>
<td>1,114</td>
<td>(12) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>704</td>
<td>654</td>
<td>108 %</td>
<td>(50)</td>
<td>1,114</td>
<td>(4) %</td>
</tr>
<tr>
<td><strong>168 HYDABURG CITY SCHOOLS</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>554</td>
<td>382</td>
<td>145 %</td>
<td>(172)</td>
<td>188</td>
<td>(91) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>207</td>
<td>143</td>
<td>145 %</td>
<td>(64)</td>
<td>188</td>
<td>(34) %</td>
</tr>
<tr>
<td><strong>169 TANANA, CITY OF</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>636</td>
<td>461</td>
<td>138 %</td>
<td>(175)</td>
<td>312</td>
<td>(56) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>238</td>
<td>172</td>
<td>138 %</td>
<td>(66)</td>
<td>312</td>
<td>(21) %</td>
</tr>
</tbody>
</table>

**Actuarially Determined Required Contribution:** 7.30%

**Actuarially Determined Required Contribution:** 13.09%

**Actuarially Determined Required Contribution:** 10.70%

**Actuarially Determined Required Contribution:** 7.19%

**Actuarially Determined Required Contribution:** .00%
## STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

<table>
<thead>
<tr>
<th></th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Projected Unit Credit</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL)</th>
<th>Covered Payroll (b - a)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / (c))</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>170 NORTHERN PACIFIC FISHERIES MANAGEMENT</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,720</td>
<td>1,314</td>
<td>131 %</td>
<td>(406)</td>
<td>529</td>
<td>(77) %</td>
<td>(29) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>642</td>
<td>490</td>
<td>131 %</td>
<td>(152)</td>
<td>529</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Actuarially Determined Required Contribution**: .00%

| **171 BARROW, CITY OF** |                         |                            |                                   |                       |                      |                      |                        |                                                            |
| Pension:                 | 6/30/97                  | 1,490                      | 1,405                             | 106 %                 | (85)                 | 967                  | (9) %                  |                                                            |
| Postemployment Health:   | 6/30/97                  | 556                        | 525                               | 106 %                 | (31)                 | 967                  | (3) %                  |                                                            |

- **Actuarially Determined Required Contribution**: 6.80%

| **172 ST. PAUL, CITY OF** |                         |                            |                                   |                       |                      |                      |                        |                                                            |
| Pension:                 | 6/30/97                  | 2,011                      | 1,554                             | 129 %                 | (457)                | 1,481                | (31) %                 |                                                            |
| Postemployment Health:   | 6/30/97                  | 750                        | 580                               | 129 %                 | (170)                | 1,481                | (11) %                 |                                                            |

- **Actuarially Determined Required Contribution**: 7.02%

| **173 ANCHORAGE, MUNICIPALITY OF** |                         |                            |                                   |                       |                      |                      |                        |                                                            |
| Pension:                 | 6/30/97                  | 352,836                    | 361,232                           | 106 %                 | (21,604)             | 91,271               | (24) %                 |                                                            |
| Postemployment Health:   | 6/30/97                  | 142,687                    | 134,636                           | 106 %                 | (8,051)              | 91,271               | (9) %                  |                                                            |

- **Actuarially Determined Required Contribution**: 10.95%

| **174 KODIAK ISLAND BOROUGH** |                         |                            |                                   |                       |                      |                      |                        |                                                            |
| Pension:                 | 6/30/97                  | 7,967                      | 7,287                             | 110 %                 | (700)                | 3,179                | (22) %                 |                                                            |
| Postemployment Health:   | 6/30/97                  | 2,978                      | 2,717                             | 110 %                 | (261)                | 3,179                | (8) %                  |                                                            |

- **Actuarially Determined Required Contribution**: 10.81%
## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

<table>
<thead>
<tr>
<th>Plan Description</th>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a) (c)</th>
<th>Covered Payroll Total (b - a) / (c)</th>
<th>UAAE as a Percentage of Covered Payroll Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>175 Nome Joint Utilities</strong></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>2,650</td>
<td>1,865</td>
<td>142 %</td>
<td>(785)</td>
<td>770</td>
<td>(102) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>989</td>
<td>696</td>
<td>142 %</td>
<td>(293)</td>
<td>770</td>
<td>(38) %</td>
</tr>
<tr>
<td>Actuarially Determined Required Contribution:</td>
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<td></td>
<td></td>
<td>.00%</td>
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<tr>
<td><strong>176 Sand Point, City Of</strong></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,263</td>
<td>984</td>
<td>128 %</td>
<td>(279)</td>
<td>552</td>
<td>(51) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>472</td>
<td>367</td>
<td>129 %</td>
<td>(105)</td>
<td>552</td>
<td>(19) %</td>
</tr>
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<td>Actuarially Determined Required Contribution:</td>
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<td></td>
<td></td>
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<td>7.45%</td>
</tr>
<tr>
<td><strong>177 Ketchikan Gateway School District</strong></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>6,681</td>
<td>6,535</td>
<td>102 %</td>
<td>(146)</td>
<td>2,538</td>
<td>(6) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>2,491</td>
<td>2,437</td>
<td>102 %</td>
<td>(54)</td>
<td>2,538</td>
<td>(2) %</td>
</tr>
<tr>
<td>Actuarially Determined Required Contribution:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14.52%</td>
</tr>
<tr>
<td><strong>178 Dillingham, City Of</strong></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>3,312</td>
<td>2,988</td>
<td>111 %</td>
<td>(324)</td>
<td>1,760</td>
<td>(18) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,235</td>
<td>1,114</td>
<td>111 %</td>
<td>(121)</td>
<td>1,760</td>
<td>(7) %</td>
</tr>
<tr>
<td>Actuarially Determined Required Contribution:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<td>6.64%</td>
</tr>
<tr>
<td><strong>179 Unalaska, City Of</strong></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>9,157</td>
<td>7,397</td>
<td>124 %</td>
<td>(1,760)</td>
<td>7,057</td>
<td>(25) %</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>3,414</td>
<td>2,758</td>
<td>124 %</td>
<td>(656)</td>
<td>7,057</td>
<td>(9) %</td>
</tr>
<tr>
<td>Actuarially Determined Required Contribution:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>9.29%</td>
</tr>
<tr>
<td>180 KENAI PENINSULA BOROUGH</td>
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</tr>
<tr>
<td>Pension: 6/30/97</td>
<td>29,913</td>
<td>27,041</td>
<td>111%</td>
<td>(2,872)</td>
<td>9,200</td>
<td>(31)%</td>
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<tr>
<td>Postemployment Health: 6/30/97</td>
<td>11,150</td>
<td>10,079</td>
<td>111%</td>
<td>(1,071)</td>
<td>9,200</td>
<td>(12)%</td>
<td></td>
</tr>
</tbody>
</table>

Actuarially Determined Required Contribution: 12.01%

<table>
<thead>
<tr>
<th>181 KETCHIKAN, CITY OF</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension: 6/30/97</td>
<td>20,710</td>
</tr>
<tr>
<td>Postemployment Health: 6/30/97</td>
<td>7,720</td>
</tr>
</tbody>
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Actuarially Determined Required Contribution: 19.38%

<table>
<thead>
<tr>
<th>182 SEWARD, CITY OF</th>
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<tbody>
<tr>
<td>Pension: 6/30/97</td>
<td>9,624</td>
</tr>
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<td>Postemployment Health: 6/30/97</td>
<td>3,587</td>
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Actuarially Determined Required Contribution: 8.61%

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<thead>
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<th>183 FORT YUKON, CITY OF</th>
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<tbody>
<tr>
<td>Pension: 6/30/97</td>
<td>653</td>
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<tr>
<td>Postemployment Health: 6/30/97</td>
<td>244</td>
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</table>

Actuarially Determined Required Contribution: .00%

<table>
<thead>
<tr>
<th>184 BRISTOL BAY BOROUGH SCHOOL DISTRICT</th>
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<tbody>
<tr>
<td>Pension: 6/30/97</td>
<td>1,944</td>
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<td>Postemployment Health: 6/30/97</td>
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Actuarially Determined Required Contribution: 12.47%
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<th>185 CORDOVA PUBLIC SCHOOLS</th>
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</thead>
<tbody>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>2,207</td>
<td>2,231</td>
<td>99%</td>
<td>24</td>
<td>545</td>
<td>4%</td>
<td></td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>823</td>
<td>832</td>
<td>99%</td>
<td>9</td>
<td>545</td>
<td>2%</td>
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<tr>
<td>Actuarially Determined Required Contribution: 15.28%</td>
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<table>
<thead>
<tr>
<th>186 CRAIG, CITY OF OF</th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>1,671</td>
<td>1,717</td>
<td>97%</td>
<td>46</td>
<td>888</td>
<td>5%</td>
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</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>624</td>
<td>641</td>
<td>97%</td>
<td>17</td>
<td>888</td>
<td>2%</td>
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<tr>
<td>Actuarially Determined Required Contribution: 11.08%</td>
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<table>
<thead>
<tr>
<th>187 PETERSBURG GENERAL HOSPITAL</th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>4,110</td>
<td>2,970</td>
<td>138%</td>
<td>(1,140)</td>
<td>1,498</td>
<td>(76)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,532</td>
<td>1,108</td>
<td>138%</td>
<td>(424)</td>
<td>1,498</td>
<td>(28)%</td>
<td></td>
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<tr>
<td>Actuarially Determined Required Contribution: 13.62%</td>
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<table>
<thead>
<tr>
<th>190 KENAI PENINSULA SCHOOL DISTRICT</th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>32,621</td>
<td>27,375</td>
<td>119%</td>
<td>(5,243)</td>
<td>11,538</td>
<td>(45)%</td>
<td></td>
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</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>12,159</td>
<td>10,205</td>
<td>119%</td>
<td>(1,954)</td>
<td>11,538</td>
<td>(17)%</td>
<td></td>
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</tr>
<tr>
<td>Actuarially Determined Required Contribution: 11.43%</td>
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<table>
<thead>
<tr>
<th>191 NORTH POLE, CITY OF OF</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>4,193</td>
<td>3,033</td>
<td>138%</td>
<td>(1,160)</td>
<td>1,330</td>
<td>(87)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,563</td>
<td>1,131</td>
<td>138%</td>
<td>(432)</td>
<td>1,330</td>
<td>(32)%</td>
<td></td>
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</tr>
<tr>
<td>Actuarially Determined Required Contribution: 11.14%</td>
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## STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

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<th>Actuarial Value of Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
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## 1.6 Disclosure For GASB Statement Nos. 25 & 27 (continued)

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

**Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)**

**As of June 30, 1997**

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<td>88</td>
<td>(16)</td>
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## STATE OF ALASKA - P.E.R.S.

### Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

As of June 30, 1997

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<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (b - a) (c)</th>
<th>Covered Payroll (d)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / (c)</th>
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<td>10,079</td>
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<td>(152)</td>
<td>337</td>
<td>(49) %</td>
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<td>140</td>
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<td>616</td>
<td>(5) %</td>
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16 Disclosure For G.A.S.B Statement No. 25 & 27 (continued)
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<th>State</th>
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<th>Actuarial Valuation Assets</th>
<th>Actuarial Accrued Liability (AAL)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAA)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
<th>Actuarily Determined Required Contribution</th>
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<tr>
<td>224 Copper River Basin Housing Authority</td>
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<td>310</td>
<td>230</td>
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<td>(80)</td>
<td>246</td>
<td>(33) %</td>
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<td>87</td>
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<td>246</td>
<td>(12) %</td>
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<tr>
<td>225 Skagway City School District</td>
<td>6/30/97</td>
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<td>495</td>
<td>95 %</td>
<td>25</td>
<td>173</td>
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<td>185</td>
<td>95 %</td>
<td>9</td>
<td>173</td>
<td>5 %</td>
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<tr>
<td>227 Klawock, City of</td>
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<td>557</td>
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<td>(278)</td>
<td>347</td>
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<td>208</td>
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<td>347</td>
<td>(30) %</td>
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<tr>
<td>228 Petersburg Public Schools</td>
<td>6/30/97</td>
<td>1,273</td>
<td>872</td>
<td>146 %</td>
<td>(401)</td>
<td>874</td>
<td>(46) %</td>
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<td>326</td>
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<td>(149)</td>
<td>874</td>
<td>(17) %</td>
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<td>229 Bristol Bay Coastal Resource Service Area</td>
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<td>151</td>
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<td>44</td>
<td>0</td>
<td>0 %</td>
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<td>57</td>
<td>72 %</td>
<td>16</td>
<td>0</td>
<td>0 %</td>
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## STATE OF ALASKA - P.E.R.S.  
Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)  
As of June 30, 1997

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<tr>
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<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
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<tr>
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<td>414</td>
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<td>191</td>
<td>110 %</td>
<td>(19)</td>
<td>414</td>
<td>(5) %</td>
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</table>

Actuarially Determined Required Contribution: 8.48%

| **231 KIVALINA, CITY OF** |                        |                               |                                                             |                     |                             |                     |                                                          |
| Pension:                | 6/30/97                 | 50                            | 21                                                          | 238 %               | (29)                        | 23                  | (125) %                                                  |
| Postemployment Health:  | 6/30/97                 | 19                            | 9                                                           | 211 %               | (10)                        | 23                  | (43) %                                                   |

Actuarially Determined Required Contribution: .00%

| **232 BERING STRAITS CRSRA** |                        |                               |                                                             |                     |                             |                     |                                                          |
| Pension:                | 6/30/97                 | 101                           | 122                                                         | 83 %                | 21                          | 66                  | 32 %                                                     |
| Postemployment Health:  | 6/30/97                 | 39                            | 46                                                          | 85 %                | 7                           | 66                  | 11 %                                                     |

Actuarially Determined Required Contribution: 14.61%

| **233 SHISHMAREF, CITY OF** |                        |                               |                                                             |                     |                             |                     |                                                          |
| Pension:                | 6/30/97                 | 22                            | 24                                                          | 92 %                | 2                           | 0                   | 0 %                                                      |
| Postemployment Health:  | 6/30/97                 | 9                             | 10                                                          | 90 %                | 1                           | 0                   | 0 %                                                      |

Actuarially Determined Required Contribution: 15.44%

| **235 HUSLIA, CITY OF** |                        |                               |                                                             |                     |                             |                     |                                                          |
| Pension:                | 6/30/97                 | 141                           | 99                                                          | 142 %               | (42)                        | 62                  | (68) %                                                   |
| Postemployment Health:  | 6/30/97                 | 53                            | 38                                                          | 139 %               | (15)                        | 62                  | (24) %                                                   |

Actuarially Determined Required Contribution: 18.74%
### 1.6 Disclosure For GASB Statement Nos. 25 & 27 (continued)

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<tr>
<th>Plan</th>
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<th>Funded Ratio (a/l)</th>
<th>Unfunded AAL (UAAL) (b)</th>
<th>UAAL as a Percentage of Payroll (b/a)</th>
<th>Covered Payroll (a)</th>
<th>Total Payroll (b)</th>
<th>Actuarially Determined Required Contribution: (c)</th>
<th>Actuarially Determined Required Contribution: (d)</th>
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<td>28 %</td>
<td>156 %</td>
<td>157 %</td>
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<tr>
<td>239 LOWER KALSKAG, CITY OF</td>
<td>34 %</td>
<td>84 %</td>
<td>40 %</td>
<td></td>
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<td></td>
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<td>49 %</td>
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<td>240 HANNES BOROUGH SCHOOL DISTRICT</td>
<td>470</td>
<td>766</td>
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<td>460</td>
<td>480</td>
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<td>9.90%</td>
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<td>242 EIM, CITY OF</td>
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<td>92%</td>
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STATE OF ALASKA - P.E.R.S.
Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
As of June 30, 1997

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<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b - a) (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) /c)</th>
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<td>900 %</td>
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<td>16 (100 %)</td>
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<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>8</td>
<td>1</td>
<td>800 %</td>
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<td>16 (44 %)</td>
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<td>104 %</td>
<td>(34)</td>
<td>739 (5 %)</td>
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<td>(13)</td>
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<td>40</td>
<td>140 %</td>
<td>(16)</td>
<td>50 (32 %)</td>
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<td>22</td>
<td>15</td>
<td>147 %</td>
<td>(7)</td>
<td>50 (14 %)</td>
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<td>246 DELTA/GREELEY SCHOOL DISTRICT</td>
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<td>(217)</td>
<td>897 (24 %)</td>
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<td>897 (9 %)</td>
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<td>268</td>
<td>84 %</td>
<td>43</td>
<td>204 (21 %)</td>
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<td>Pension:</td>
<td>6/30/97</td>
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<td>84 %</td>
<td>16</td>
<td>204 (8 %)</td>
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Actuarially Determined Required Contribution: 

1.6 Disclosure For GASBS Statement Nos. 25 & 27 (continued)
### STATE OF ALASKA - P.E.R.S.

**Disclosure for G.A.S.B. Statement No. 25 & 27 (1,000's Omitted)**

**As of June 30, 1997**

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<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Actuarial Accrued Projected Unit Credit (a / b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
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<tr>
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<td>312</td>
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<td>156</td>
<td>117 %</td>
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<td>312</td>
<td>(9) %</td>
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<td>131 %</td>
<td>(72)</td>
<td>271</td>
<td>(27) %</td>
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<td>88</td>
<td>130 %</td>
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<td>271</td>
<td>(10) %</td>
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<td>238</td>
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## STATE OF ALASKA - P.E.R.S.

### Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)

**As of June 30, 1997**

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Projected Unit Credit (a / b)</th>
<th>Funded Ratio (a / b)</th>
<th>Funded AAL (UAAL) (b - e)</th>
<th>Unfunded AAL (b - e)</th>
<th>Covered Payroll (c)</th>
<th>UAA as a Percentage of Covered Payroll Total ((b - e) / (c))</th>
<th>Actuarially Determined Required Contribution</th>
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<td>327</td>
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<td>115</td>
<td>(15)</td>
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<td><strong>258 DENALI BOROUGH</strong></td>
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<td>36</td>
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<td>90</td>
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<td>90</td>
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### STATE OF ALASKA - P.E.R.S.
#### Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
**As of June 30, 1997**

<table>
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<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Funded Ratio (a/b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total ((b - a) / c)</th>
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<tbody>
<tr>
<td><strong>260 KACHEMAK, CITY OF</strong></td>
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<tr>
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<td>100 %</td>
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<td>86 %</td>
<td>1</td>
<td>19</td>
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</table>

Actuarially Determined Required Contribution: 4.65%

| **262 COOK INLET HOUSING AUTHORITY** |                               |                                      |                    |                               |                   |                                                |
| Pension:                         | 6/30/97                       | 818                                  | 628                | 130 %                         | (190)             | 644                                           | (30) % |
| Postemployment Health:           | 6/30/97                       | 306                                  | 235                | 130 %                         | (71)              | 644                                           | (11) % |

Actuarially Determined Required Contribution: 10.23%

| **263 INTERIOR REGIONAL HOUSING AUTHORITY** |                               |                                      |                    |                               |                   |                                                |
| Pension:                          | 6/30/97                       | 456                                  | 346                | 132 %                         | (110)             | 509                                           | (22) % |
| Postemployment Health:            | 6/30/97                       | 171                                  | 129                | 133 %                         | (42)              | 509                                           | (8) % |

Actuarially Determined Required Contribution: .00%

| **264 YAKUTAT CITY SCHOOL DISTRICT** |                               |                                      |                    |                               |                   |                                                |
| Pension:                          | 6/30/97                       | 250                                  | 201                | 124 %                         | (49)              | 352                                           | (14) % |
| Postemployment Health:            | 6/30/97                       | 94                                   | 76                 | 124 %                         | (18)              | 352                                           | (5) % |

Actuarially Determined Required Contribution: 8.41%

| **265 KAKE CITY SCHOOL DISTRICT** |                               |                                      |                    |                               |                   |                                                |
| Pension:                          | 6/30/97                       | 198                                  | 199                | 99 %                          | 1                 | 293                                           | 0 % |
| Postemployment Health:            | 6/30/97                       | 75                                   | 75                 | 100 %                         | 0                 | 293                                           | 0 % |

Actuarially Determined Required Contribution: 9.11%
### STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
As of June 30, 1997

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</th>
<th>Funded Ratio (a / b)</th>
<th>Unfunded AAL (UAAL) (b - a)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percentage of Covered Payroll Total (b - a) / (c)</th>
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#### 266 QUINHAGAK, CITY OF

<table>
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<th>Postemployment Health:</th>
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<td>Valuation Date</td>
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<td>6/30/97</td>
</tr>
<tr>
<td>Actuarial Value of Assets</td>
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<td>4</td>
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<td>8</td>
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<td>Funded Ratio (a / b)</td>
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<td>50 %</td>
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<tr>
<td>Unfunded AAL (UAAL) (b - a)</td>
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<td>UAAL as a Percentage of Covered Payroll Total (b - a) / (c)</td>
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<td>18 %</td>
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<td>8.27%</td>
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#### 267 ALEUTIAN HOUSING AUTHORITY

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<td>6/30/97</td>
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<td>Actuarial Value of Assets</td>
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<td>92</td>
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<td>93 %</td>
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<td>Covered Payroll (c)</td>
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<td>2 %</td>
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#### 268 MARSHALL, CITY OF

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<td>Actuarial Value of Assets</td>
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#### 269 ANCHORAGE TELEPHONE UTILITIES

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<td>Funded Ratio (a / b)</td>
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#### 270 BERING STRAITS REGIONAL HOUSING AUTHORITY

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<td>(11)</td>
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STATE OF ALASKA - P.E.R.S.

Disclosure for G.A.S.B. Statement No. 25 & 27 ('000's Omitted)
As of June 30, 1997

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Funded Ratio (a / b) (c) | Unfunded AAL (UAAL) (b - e) | Covered Payroll Total (f) | UAAL as a Percentage of Covered Payroll Total (f - e) / (f)
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<td>100 %</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Actuarily Determined Required Contribution:</strong> 0.00%</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>STATE &amp; POLITICAL SUBDIVISION TOTALS</strong></td>
<td></td>
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</tr>
<tr>
<td>Pension:</td>
<td>6/30/97</td>
<td>4,287,496</td>
<td>4,031,527</td>
<td>106</td>
<td>(255,969)</td>
<td>1,229,135</td>
</tr>
<tr>
<td>Postemployment Health:</td>
<td>6/30/97</td>
<td>1,597,992</td>
<td>1,502,589</td>
<td>106</td>
<td>(95,403)</td>
<td>1,229,135</td>
</tr>
<tr>
<td><strong>Actuarily Determined Required Contribution:</strong> 11.90%</td>
<td></td>
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