State of Alaska
Public Employees' Retirement System

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

Individual Employer Information

Prepared by:

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

Contents of Report

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)

Consolidated Rate		9.89%
Past Service Rate		
(1)	Accrued Liability (excluding retirees)	$ 257,675
(2)	Adjusted Assets (excluding retirees)	276,438
(3)	Total Unfunded Liability, (1) - (2)	(18,763)
(4)	Amortization Factor	11.587092
(5)	Past Service Cost, (3) / (4)	$ (1,619)
(6)	Total Salaries	91,027
(7)	Past Service Rate, (5) / (6)	(1.78%)
Total Employer Contribution Rate		8.11%

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)

Consolidated Rate		9.89%
Past Service Rate		
(1)	Accrued Liability (excluding retirees)	$ 2,406
(2)	Adjusted Assets (excluding retirees)	2,666
(3)	Total Unfunded Liability, (1) - (2)	(200)
(4)	Amortization Factor (25 years)	11.587092
(5)	Past Service Cost, (3) / (4)	$ (22)
(6)	Total Salaries	7,266
(7)	Past Service Rate, (5) / (6)	(0.30%)
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%

1.2 PERS Contribution Rates For Fiscal Year 2000

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
101 STATE OF ALASKA	1,731,160,848	1,857,222,122	-126,061,274	617,556,456	9.89	-1.76	8.13	
102 SOUTHWEST REGION SCHOOL DISTRICT	4,452,422	5,468,372	-1,015,950	1,877,507	9.89	-4.67	5.22	
103 ANNETTE ISLAND SCHOOL DISTRICT	1,712,053	2,567,510	-855,457	950,032	9.89	-7.77	2.12	
104 BERING STRAITS SCHOOL DISTRICT	10,301,464	14,801,554	-4,500,090	5,257,479	9.89	-7.39	2.50	
105 CHATHAM SCHOOL DISTRICT	1,907,232	2,227,226	-319,994	648,069	9.89	-4.26	5.63	
106 ALASKA MUNICIPAL LEAGUE	630,939	-258,376	889,315	242,286	9.89	31.68	41.57	
107 VALDEZ, CITY OF	11,372,923	16,472,550	-5,099,627	4,201,294	9.89	-9.89	0.00	
108 JUNEAU BOROUGH SCHOOL DISTRICT	15,666,207	17,318,655	-1,652,448	7,740,832	9.89	-1.84	8.05	
109 MATANUSKA-SUSITNA BOROUGH	16,346,131	25,109,933	-8,763,802	6,593,592	9.89	-3.49	6.40	1
110 MATANUSKA-SUSITNA SCHOOL DISTRICT	31,828,656	31,422,071	406,585	14,069,920	9.89	-3.49	6.40	1
111 ANCHORAGE SCHOOL DISTRICT	140,812,020	146,355,450	-5,543,430	53,957,200	9.89	-0.89	9.00	
112 COPPER RIVER SCHOOL DISTRICT	2,015,535	2,355,197	-339,662	961,161	9.89	-3.05	6.84	
113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	215,341,836	256,172,448	-40,830,612	69,914,459	9.89	-4.25	5.64	3
114 HAINES, CITY OF	2,368,853	2,459,140	-90,287	925,534	9.89	-0.84	9.05	
115 KENAI, CITY OF	12,055,601	14,260,431	-2,204,830	4,270,855	9.89	-4.46	5.43	
116 FAIRBANKS NORTH STAR BOROUGH	33,903,044	41,685,961	-7,782,917	12,586,594	9.89	-5.34	4.55	
117 FAIRBANKS NORTH STAR SCHOOL DISTRICT	46,699,736	53,366,285	-6,666,549	18,507,840	9.89	-3.11	6.78	

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
118 DENALI SCHOOL DISTRICT	2,385,238	2,668,448	-283,210	600,205	9.89	-4.07	5.82	
119 UNIVERSITY OF AK - GEO. INSTITUTE	11,565,532	7,728,841	3,836,691	5,174,623	9.89	-4.25	5.64	3
120 CITY AND BOROUGH OF SITKA	12,824,721	12,695,910	128,811	5,742,961	9.89	0.19	10.08	
121 CHUGACH REGIONAL SCHOOL DISTRICT	580,106	791,205	-211,099	301,776	9.89	-6.04	3.85	
122 KETCHIKAN GATEWAY BOROUGH	6,354,428	7,407,664	-1,053,236	2,357,696	9.89	-3.86	6.03	
123 SOLDOTNA, CITY OF	6,295,763	7,681,803	-1,386,040	2,129,097	9.89	-5.62	4.27	
124 IDITAROD AREA SCHOOL DISTRICT	4,299,907	5,377,304	-1,077,397	1,589,545	9.89	-5.85	4.04	
125 KUSPUK SCHOOL DISTRICT	3,857,883	4,380,766	-522,883	1,657,410	9.89	-2.72	7.17	
126 CITY AND BOROUGH OF JUNEAU	58,503,110	68,090,749	-9,587,639	21,370,249	9.89	-3.87	6.02	
128 KODIAK, CITY OF	8,838,127	13,481,324	-4,643,197	4,549,102	9.89	-8.81	1.08	
129 FAIRBANKS, CITY OF	31,237,722	-1,391,015	32,628,737	7,324,581	9.89	5.76	15.65	4
130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	21,359,844	45,976,514	-24,616,670	4,673,420	9.89	5.76	15.65	4
131 WASILLA, CITY OF	3,131,818	3,432,093	-300,275	1,946,214	9.89	-1.33	8.56	
132 SKAGWAY, CITY OF	1,419,444	1,559,196	-139,752	708,075	9.89	-1.70	8.19	
133 GREATER SITKA BOROUGH SCHOOL DISTRICT	4,035,563	4,093,104	-57,541	1,435,820	9.89	-0.35	9.54	
134 PALMER, CITY OF	5,055,114	5,704,689	-649,575	2,034,850	9.89	-2.76	7.13	
135 WRANGELL, CITY OF	5,017,297	5,399,031	-381,734	2,253,684	9.89	-1.46	8.43	

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
136 BETHEL, CITY OF	4,762,157	7,632,874	-2,870,717	3,433,489	9.89	-7.22	2.67	
137 VALDEZ CITY SCHOOLS	4,996,696	5,307,635	-310,939	1,729,004	9.89	-1.55	8.34	
138 HOONAH CITY SCHOOLS	1,081,794	62,319	1,019,475	479,807	9.89	18.34	28.23	
139 NOME, CITY OF	5,754,423	7,550,238	-1,795,815	1,997,382	9.89	-7.76	2.13	
140 KOTZEBUE, CITY OF	3,433,864	6,217,202	-2,783,338	2,434,942	9.89	-9.87	0.02	
141 GALENA CITY SCHOOLS	1,160,388	1,317,470	-157,082	387,121	9.89	-3.50	6.39	
143 PETERSBURG, CITY OF	9,644,785	7,449,955	2,194,830	3,436,288	9.89	5.51	15.40	
144 BRISTOL BAY BOROUGH	3,507,182	4,499,722	-992,540	1,618,231	9.89	-5.29	4.60	
145 NORTH SLOPE BOROUGH	92,555,776	119,075,228	-26,519,452	50,617,019	9.89	-4.52	5.37	
146 WRANGELL CITY SCHOOLS	1,294,984	1,730,580	-435,596	804,483	9.89	-4.67	5.22	
148 CORDOVA, CITY OF	4,244,138	5,080,114	-835,976	1,712,591	9.89	-4.21	5.68	
149 NOME CITY SCHOOLS	2,567,056	2,579,178	-12,122	1,176,883	9.89	-0.09	9.80	
151 KING COVE, CITY OF	1,446,604	1,559,300	-112,696	830,367	9.89	-1.17	8.72	
152 ALASKA HOUSING FINANCE CORPORATION	23,715,700	29,083,030	-5,367,330	11,928,050	9.89	-3.88	6.01	
153 LOWER YUKON SCHOOL DISTRICT	9,865,904	13,305,162	-3,439,258	4,067,254	9.89	-7.30	2.59	
154 NORTHWEST ARCTIC SCHOOL DISTRICT	12,193,241	18,943,921	-6,750,680	6,085,285	9.89	-9.57	0.32	
155 SOUTHEAST ISLANDS SCHOOL DISTRICT	1,568,978	1,360,608	208,370	815,987	9.89	2.20	12.09	

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
156 PRIBILOF REGION SCHOOL DISTRICT	1,252,031	1,426,648	-174,617	595,028	9.89	-2.53	7.36	
157 LOWER KUSKOKWIM SCHOOL DISTRICT	25,305,858	33,522,997	-8,217,139	12,477,780	9.89	-5.68	4.21	
158 KODIAK ISLAND SCHOOL DISTRICT	8,709,026	9,637,173	-928,147	3,630,141	9.89	-2.21	7.68	
159 YUKON FLATS SCHOOL DISTRICT	2,812,325	4,062,130	-1,249,805	1,875,335	9.89	-5.75	4.14	
160 YUKON-KOYUKOK SCHOOL DISTRICT	2,751,769	5,400,209	-2,648,440	1,241,582	9.89	-9.89	0.00	
161 NORTH SLOPE BOROUGH SCHOOL DISTRICT	17,848,083	20,965,441	-3,117,358	11,204,610	9.89	-2.40	7.49	
162 ALEUTIAN REGION SCHOOL DISTRICT	683,431	2,662,201	-1,978,770	96,577	9.89	-9.89	0.00	
163 CORDOVA COMMUNITY HOSPITAL	2,252,967	2,671,685	-418,718	1,330,649	9.89	-2.72	7.17	
164 LAKE AND PENINSULA SCHOOL DISTRICT	3,216,451	3,937,348	-720,897	2,118,880	9.89	-2.94	6.95	
165 SITKA COMMUNITY HOSPITAL	6,370,984	7,297,442	-926,458	3,117,556	9.89	-2.56	7.33	
166 TANANA CITY SCHOOL DISTRICT	643,816	637,673	6,143	276,363	9.89	0.19	10.08	
167 SOUTHEASTERN REGIONAL RESOURCE CENTER	1,971,953	2,155,699	-183,746	1,113,772	9.89	-1.42	8.47	
168 HYDABURG CITY SCHOOLS	485,047	720,625	-235,578	188,461	9.89	-9.89	0.00	
169 TANANA, CITY OF	570,792	811,882	-241,090	312,130	9.89	-6.67	3.22	
170 NORTHERN PACIFIC FISHERIES MANAGEMENT	1,198,836	1,757,432	-558,596	529,146	9.89	-9.11	0.78	
171 BARROW, CITY OF	1,921,620	2,037,455	-115,835	967,230	9.89	-1.03	8.86	
172 ST. PAUL, CITY OF	1,980,715	2,607,209	-626,494	1,481,198	9.89	-3.65	6.24	

1.2 PERS Contribution Rates For Fiscal Year 2000 (continued)

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
173 ANCHORAGE, MUNICIPALITY OF	274,521,441	304,176,187	-29,654,746	91,270,520	9.89	-2.80	7.09	
174 KODIAK ISLAND BOROUGH	6,750,509	7,711,024	-960,515	3,179,072	9.89	-2.61	7.28	
175 NOME JOINT UTILITIES	1,793,179	2,870,900	-1,077,721	769,610	9.89	-9.89	0.00	
176 SAND POINT, CITY OF	1,084,433	1,469,225	-384,792	551,628	9.89	-6.02	3.87	
177 KETCHIKAN GATEWAY SCHOOL DISTRICT	6,172,360	6,372,491	-200,131	2,537,678	9.89	-0.68	9.21	
178 DILLINGHAM, CITY OF	3,348,760	3,793,487	-444,727	1,760,163	9.89	-2.18	7.71	
179 UNALASKA, CITY OF	7,738,856	10,155,594	-2,416,738	7,057,309	9.89	-2.96	6.93	
180 KENAI PENINSULA BOROUGH	22,265,252	26,207,756	-3,942,504	9,200,046	9.89	-3.70	6.19	
181 KETCHIKAN, CITY OF	16,628,766	13,251,294	3,377,472	6,180,185	9.89	4.72	14.61	
182 SEWARD, CITY OF	8,709,280	9,673,640	-964,360	2,977,351	9.89	-2.80	7.09	
183 FORT YUKON, CITY OF	499,803	827,380	-327,577	253,538	9.89	-9.89	0.00	
184 BRISTOL BAY BOROUGH SCHOOL DISTRICT	2,197,202	2,175,185	22,017	689,901	9.89	0.28	10.17	
185 CORDOVA PUBLIC SCHOOLS	2,228,675	2,196,161	32,514	544,728	9.89	0.52	10.41	
186 CRAIG, CITY OF	1,856,116	1,793,333	62,783	888,074	9.89	0.61	10.50	
187 PETERSBURG GENERAL HOSPITAL	2,602,782	4,166,010	-1,563,228	1,497,803	9.89	-9.01	0.88	
190 KENAI PENINSULA SCHOOL DISTRICT	22,745,684	29,942,385	-7,196,701	11,537,940	9.89	-5.38	4.51	
191 NORTH POLE, CITY OF	2,994,921	4,587,153	-1,592,232	1,330,075	9.89	-9.89	0.00	

1.2 PERS Contribution Rates For Fiscal Year 2000 (continued)

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
192 GALENA, CITY OF	2,183,075	2,938,909	-755,834	893,890	9.89	-7.30	2.59	
193 NENANA, CITY OF	868,888	980,713	-111,825	251,431	9.89	-3.84	6.05	
194 HAINES BOROUGH	955,592	765,437	190,155	366,584	9.89	4.48	14.37	
196 NENANA CITY PUBLIC SCHOOLS	561,301	936,135	-374,834	230,766	9.89	-9.89	0.00	
197 UNALAKLEET, CITY OF (TERMINATED)	No Active Employees							
198 SAXMAN, CITY OF	321,222	295,448	25,774	59,756	9.89	3.72	13.61	
199 HOONAH, CITY OF	590,641	1,013,216	-422,575	457,167	9.89	-7.98	1.91	
200 PELICAN, CITY OF	277,754	413,204	-135,450	92,358	9.89	-9.89	0.00	
201 KAKE, CITY OF (TERMINATED)	No Active Employees							
202 WHITTIER, CITY OF	743,579	1,200,364	-456,785	426,116	9.89	-9.25	0.64	
203 MUNI OF ANCHORAGE PARKING AUTHORITY	1,370,546	1,814,163	-443,617	766,064	9.89	-5.00	4.89	
204 CRAIG SCHOOL DISTRICT	784,665	786,561	-1,896	498,213	9.89	-0.03	9.86	
205 DILLINGHAM CITY SCHOOL DISTRICT	2,126,640	2,456,882	-330,242	939,341	9.89	-3.03	6.86	
206 THORNE BAY, CITY OF	538,776	750,995	-212,219	249,732	9.89	-7.33	2.56	
208 AKUTAN, CITY OF	515,795	549,029	-33,234	269,991	9.89	-1.06	8.83	
209 UNALASKA CITY SCHOOL DISTRICT	625,159	640,235	-15,076	571,616	9.89	-0.23	9.66	
211 KASHUNAMIUT SCHOOL DISTRICT	1,039,658	1,274,135	-234,477	720,219	9.89	-2.81	7.08	

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
212 SEWARD GENERAL HOSPITAL	No Active Employees							
213 WAINWRIGHT, CITY OF	No Active Employees							
214 ST. MARY'S, CITY OF	612,058	557,051	55,007	394,789	9.89	1.20	11.09	
215 HOMER, CITY OF	8,152,675	10,961,979	-2,809,304	3,084,632	9.89	-7.86	2.03	
216 RUBY, CITY OF	143,625	198,079	-54,454	87,729	9.89	-5.36	4.53	
217 EMMONAK (TERMINATED)	No Active Employees							
218 SPECIAL EDUCATION SERVICE AGENCY	718,756	824,821	-106,065	422,076	9.89	-2.17	7.72	
219 BARTLETT MEMORIAL HOSPITAL	16,301,601	19,440,092	-3,138,491	10,078,830	9.89	-2.69	7.20	
220 NORTHWEST ARCTIC BOROUGH	692,611	999,678	-307,067	529,941	9.89	-5.00	4.89	
221 ST. MARY'S SCHOOL DISTRICT	851,685	1,408,115	-556,430	337,329	9.89	-9.89	0.00	
222 SELAWIK CITY COUNCIL	17,398	31,442	-14,044	19,713	9.89	-6.15	3.74	
223 BRISTOL BAY HOUSING AUTHORITY	473,203	594,281	-121,078	616,327	9.89	-1.70	8.19	
224 COPPER RIVER BASIN HOUSING AUTHORITY	316,508	426,198	-109,690	245,637	9.89	-3.85	6.04	
225 SKAGWAY CITY SCHOOL DISTRICT	680,311	645,580	34,731	173,238	9.89	1.73	11.62	
227 KLAWOCK, CITY OF	622,359	1,004,252	-381,893	346,901	9.89	-9.50	0.39	
228 PETERSBURG PUBLIC SCHOOLS	961,428	1,511,738	-550,310	873,946	9.89	-5.43	4.46	
229 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	No Active Employees							

1.2 PERS Contribution Rates For Fiscal Year 2000 (continued)

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
230 ALEUTIANS EAST BOROUGH	702,046	769,842	-67,796	413,524	9.89	-1.41	8.48	
231 KIVALINA, CITY OF	30,387	68,705	-38,318	23,451	9.89	-9.89	0.00	
232 BERING STRAITS CRSA	168,407	139,776	28,631	65,528	9.89	3.77	13.66	
233 SHISHMAREF, CITY OF	33,781	30,545	3,236	100	9.89	279.28	289.17	
234 ADAK(TERMINATED)	No Active Employees							
235 HUSLIA, CITY OF	78,675	135,887	-57,212	62,348	9.89	-7.92	1.97	
236 MOUNTAIN VILLAGE, CITY OF(TERMINATED)	No Active Employees							
237 KALTAG, CITY OF	25,339	39,421	-14,082	22,225	9.89	-5.47	4.42	
239 LOWER KALSKAG, CITY OF	116,460	46,544	69,916	48,868	9.89	12.35	22.24	
240 HAINES BOROUGH SCHOOL DISTRICT	526,177	580,876	-54,699	489,695	9.89	-0.96	8.93	
241 NOORVIK, CITY OF	218,472	227,293	-8,821	123,724	9.89	-0.62	9.27	
242 ELIM, CITY OF	46,921	44,112	2,809	22,479	9.89	1.08	10.97	
243 ATKA, CITY OF	3,187	26,098	-22,911	16,454	9.89	-9.89	0.00	
244 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	1,080,033	1,126,707	-46,674	738,884	9.89	-0.55	9.34	
245 ALEUTIANS WEST CRSA	55,431	78,268	-22,837	49,497	9.89	-3.98	5.91	
246 DELTA/GREELY SCHOOL DISTRICT	1,312,174	1,610,103	-297,929	896,966	9.89	-2.87	7.02	
247 LAKE AND PENINSULA BOROUGH	286,084	227,030	59,054	203,847	9.89	2.50	12.39	

1.2 PERS Contribution Rates For Fiscal Year 2000 (continued)

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

Contribution Rates for Fiscal Year 2000

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
248 YAKUTAT, CITY AND BOROUGH OF	367,753	460,410	-92,657	312,091	9.89	-2.56	7.33	
249 UNALAKLEET, CITY OF	321,138	419,465	-98,327	271,111	9.89	-3.13	6.76	
250 DIOMEDE JOINT UTILITIES (TERMINATED)	No Active Employees							
251 KLAWOCK CITY SCHOOL DISTRICT	424,396	470,722	-46,326	237,870	9.89	-1.68	8.21	
252 OLD HARBOR, CITY OF	47,262	21,678	25,584	7,284	9.89	30.31	40.20	
254 MEKORYUK, CITY OF	40,365	31,031	9,334	17,345	9.89	4.64	14.53	
255 ALASKA GATEWAY SCHOOL DISTRICT	832,082	1,224,862	-392,780	1,015,643	9.89	-3.34	6.55	
256 SAINT GEORGE, CITY OF	1,139,554	1,448,735	-309,181	326,674	9.89	-8.17	1.72	
257 PELICAN CITY SCHOOL DISTRICT	199,356	262,798	-63,442	114,771	9.89	-4.77	5.12	
258 DENALI BOROUGH	314,699	148,875	165,824	106,409	9.89	13.45	23.34	
259 ALLAKAKET, CITY OF	49,554	71,076	-21,522	90,400	9.89	-2.05	7.84	
260 KACHEMAK, CITY OF	23,172	21,966	1,206	18,795	9.89	0.55	10.44	
261 NUIQSUT, CITY OF	1,010	67,194	-66,184	100	9.89	-9.89	0.00	
262 COOK INLET HOUSING AUTHORITY	862,687	1,123,912	-261,225	644,220	9.89	-3.50	6.39	
263 INTERIOR REGIONAL HOUSING AUTHORITY	475,079	627,086	-152,007	509,176	9.89	-2.58	7.31	
264 YAKUTAT CITY SCHOOL DISTRICT	277,435	344,054	-66,619	352,038	9.89	-1.63	8.26	
265 KAKE CITY SCHOOL DISTRICT	273,873	272,955	918	292,594	9.89	0.03	9.92	

1.2 PERS Contribution Rates For Fiscal Year 2000 (continued)

	Accrued Liability	Adjusted Assets	Unfunded Liability	Annual Earnings	Consol. Rate	Past Srv. Rate	Total Rate	Rate Group
266 QUINHAGAK, CITY OF	25,934	12,390	13,544	22,060	9.89	5.30	15.19	
267 ALEUTIAN HOUSING AUTHORITY	328,985	306,855	22,130	376,894	9.89	0.51	10.40	
268 MARSHALL, CITY OF	69,298	58,683	10,615	83,064	9.89	1.10	10.99	
269 ANCHORAGE TELEPHONE UTILITIES	9,976,327	13,766,120	-3,789,793	12,289,580	9.89	-2.66	7.23	
270 BERING STRAITS REGIONAL HOUSING AUTHORITY	205,164	245,464	-40,300	478,863	9.89	-0.73	9.16	
271 EGEGIK, CITY OF	36,117	36,454	-337	64,250	9.89	-0.05	9.84	
272 POINT HOPE, CITY OF	5,087	10,561	-5,474	25,100	9.89	-1.88	8.01	
274 ILISAVGIK COLLEGE	1,395,432	1,828,838	-433,406	4,785,622	9.89	-0.78	9.11	
TERMINATED EMPLOYERS	3,971,851	3,971,851	0	15,063,976	0.00	0.00	0.00	
STATE & POLITICAL SUBDIVISION TOTALS	3,187,316,978	3,538,689,022	-351,372,044	1,229,134,512	9.89	-2.15	7.74	

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99				FY00			Change		FY00
	Consol. Rate	Past Serv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	in Total Rate	5.00% Cap	Adjusted Rate
101 STATE OF ALASKA	9.85	-1.35	8.50	8.50	9.89	-1.76	8.13	-0.37		8.13
102 SOUTHWEST REGION SCHOOL DISTRICT	9.85	-4.74	5.11	5.00	9.89	-4.67	5.22	0.22		5.22
103 ANNETTE ISLAND SCHOOL DISTRICT	9.85	-5.90	3.95	3.95	9.89	-7.77	2.12	-1.83		2.12
104 BERING STRAITS SCHOOL DISTRICT	9.85	-7.71	2.14	2.14	9.89	-7.39	2.50	0.36		2.50
105 CHATHAM SCHOOL DISTRICT	9.85	-4.99	4.86	4.86	9.89	-4.26	5.63	0.77		5.63
106 ALASKA MUNICIPAL LEAGUE	9.85	42.24	52.09	28.90	9.89	31.68	41.57	12.67	+5.00	33.90
107 VALDEZ, CITY OF	9.85	-5.23	4.62	4.62	9.89	-9.89	0.00	-4.62		0.00
108 JUNEAU BOROUGH SCHOOL DISTRICT	9.85	-1.66	8.19	8.19	9.89	-1.84	8.05	-0.14		8.05
109 MATANUSKA-SUSITNA BOROUGH	9.85	-2.20	7.65	7.65	9.89	-3.49	6.40	-1.25		6.40
110 MATANUSKA-SUSITNA SCHOOL DISTRICT	9.85	-2.20	7.65	7.65	9.89	-3.49	6.40	-1.25		6.40
111 ANCHORAGE SCHOOL DISTRICT	9.85	-1.08	8.77	8.77	9.89	-0.89	9.00	0.23		9.00
112 COPPER RIVER SCHOOL DISTRICT	9.85	-4.57	5.28	5.28	9.89	-3.05	6.84	1.56		6.84
113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	9.85	-3.19	6.66	6.66	9.89	-4.25	5.64	-1.02		5.64
114 HAINES, CITY OF	9.85	-0.38	9.47	9.47	9.89	-0.84	9.05	-0.42		9.05
115 KENAI, CITY OF	9.85	-5.45	4.40	4.40	9.89	-4.46	5.43	1.03		5.43
116 FAIRBANKS NORTH STAR BOROUGH	9.85	-5.07	4.78	4.78	9.89	-5.34	4.55	-0.23		4.55
117 FAIRBANKS NORTH STAR SCHOOL DISTRICT	9.85	-2.32	7.53	7.53	9.89	-3.11	6.78	-0.75		6.78

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99 Consol. Rate	FY99 Past Serv. Rate	FY99 Total Rate	FY99 Adj. Rate	FY00 Consol. Rate	FY00 Past Srv. Rate	FY00 Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
118 DENALI SCHOOL DISTRICT	9.85	-7.85	2.00	2.00	9.89	-4.07	5.82	3.82		5.82
119 UNIVERSITY OF AK - GEO. INSTITUTE	9.85	-3.19	6.66	6.66	9.89	-4.25	5.64	-1.02		5.64
120 CITY AND BOROUGH OF SITKA	9.85	-0.46	9.39	9.39	9.89	0.19	10.08	0.69		10.08
121 CHUGACH REGIONAL SCHOOL DISTRICT	9.85	-4.39	5.46	5.00	9.89	-6.04	3.85	-1.15		3.85
122 KETCHIKAN GATEWAY BOROUGH	9.85	-6.01	3.84	3.84	9.89	-3.86	6.03	2.19		6.03
123 SOLDOTNA, CITY OF	9.85	-5.01	4.84	4.84	9.89	-5.62	4.27	-0.57		4.27
124 IDITAROD AREA SCHOOL DISTRICT	9.85	-6.48	3.37	3.37	9.89	-5.85	4.04	0.67		4.04
125 KUSPUK SCHOOL DISTRICT	9.85	-2.20	7.65	7.65	9.89	-2.72	7.17	-0.48		7.17
126 CITY AND BOROUGH OF JUNEAU	9.85	-4.53	5.32	5.32	9.89	-3.87	6.02	0.70		6.02
128 KODIAK, CITY OF	9.85	-8.77	1.08	1.08	9.89	-8.81	1.08	0.00		1.08
129 FAIRBANKS, CITY OF	9.85	1.06	10.91	11.41	9.89	5.76	15.65	4.24		15.65
130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	9.85	1.06	10.91	11.41	9.89	5.76	15.65	4.24		15.65
131 WASILLA, CITY OF	9.85	0.52	10.37	10.37	9.89	-1.33	8.56	-1.81		8.56
132 SKAGWAY, CITY OF	9.85	-1.11	8.74	8.74	9.89	-1.70	8.19	-0.55		8.19
133 GREATER SITKA BOROUGH SCHOOL DISTRICT	9.85	-3.17	6.68	6.68	9.89	-0.35	9.54	2.86		9.54
134 PALMER, CITY OF	9.85	-3.44	6.41	6.41	9.89	-2.76	7.13	0.72		7.13
135 WRANGELL, CITY OF	9.85	-1.22	8.63	8.63	9.89	-1.46	8.43	-0.20		8.43

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99				FY00			Change		FY00
	Consol. Rate	Past Serv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	in Total Rate	5.00% Cap	Adjusted Rate
136 BETHEL, CITY OF	9.85	-7.41	2.44	2.44	9.89	-7.22	2.67	0.23		2.67
137 VALDEZ CITY SCHOOLS	9.85	1.48	11.33	11.33	9.89	-1.55	8.34	-2.99		8.34
138 HOONAH CITY SCHOOLS	9.85	16.04	25.89	25.89	9.89	18.34	28.23	2.34		28.23
139 NOME, CITY OF	9.85	-7.74	2.11	2.11	9.89	-7.76	2.13	0.02		2.13
140 KOTZEBUE, CITY OF	9.85	-9.20	0.65	0.65	9.89	-9.87	0.02	-0.63		0.02
141 GALENA CITY SCHOOLS	9.85	-5.38	4.47	4.47	9.89	-3.50	6.39	1.92		6.39
143 PETERSBURG, CITY OF	9.85	5.26	15.11	15.11	9.89	5.51	15.40	0.29		15.40
144 BRISTOL BAY BOROUGH	9.85	-2.08	7.77	7.77	9.89	-5.29	4.60	-3.17		4.60
145 NORTH SLOPE BOROUGH	9.85	-3.15	6.70	6.70	9.89	-4.52	5.37	-1.33		5.37
146 WRANGELL CITY SCHOOLS	9.85	-2.58	7.27	7.27	9.89	-4.67	5.22	-2.05		5.22
148 CORDOVA, CITY OF	9.85	-5.92	3.93	3.93	9.89	-4.21	5.68	1.75		5.68
149 NOME CITY SCHOOLS	9.85	-2.69	7.16	7.16	9.89	-0.09	9.80	2.64		9.80
151 KING COVE, CITY OF	9.85	-1.13	8.72	8.72	9.89	-1.17	8.72	0.00		8.72
152 ALASKA HOUSING FINANCE CORPORATION	9.85	-2.32	7.53	7.53	9.89	-3.88	6.01	-1.52		6.01
153 LOWER YUKON SCHOOL DISTRICT	9.85	-7.22	2.63	2.63	9.89	-7.30	2.59	-0.04		2.59
154 NORTHWEST ARCTIC SCHOOL DISTRICT	9.85	-9.14	0.71	0.71	9.89	-9.57	0.32	-0.39		0.32
155 SOUTHEAST ISLANDS SCHOOL DISTRICT	9.85	0.92	10.77	10.77	9.89	2.20	12.09	1.32		12.09

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99 Consol. Rate	FY99 Past Serv. Rate	FY99 Total Rate	FY99 Adj. Rate	FY00 Consol. Rate	FY00 Past Srv. Rate	FY00 Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
156 PRIBILOF REGION SCHOOL DISTRICT	9.85	-2.39	7.46	7.34	9.89	-2.53	7.36	0.02		7.36
157 LOWER KUSKOKWIM SCHOOL DISTRICT	9.85	-5.01	4.84	4.84	9.89	-5.68	4.21	-0.63		4.21
158 KODIAK ISLAND SCHOOL DISTRICT	9.85	-2.84	7.01	7.01	9.89	-2.21	7.68	0.67		7.68
159 YUKON FLATS SCHOOL DISTRICT	9.85	-4.35	5.50	5.00	9.89	-5.75	4.14	-0.86		4.14
160 YUKON-KOYUKOK SCHOOL DISTRICT	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
161 NORTH SLOPE BOROUGH SCHOOL DISTRICT	9.85	-1.38	8.47	7.97	9.89	-2.40	7.49	-0.48		7.49
162 ALEUTIAN REGION SCHOOL DISTRICT	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
163 CORDOVA COMMUNITY HOSPITAL	9.85	-1.87	7.98	7.98	9.89	-2.72	7.17	-0.81		7.17
164 LAKE AND PENINSULA SCHOOL DISTRICT	9.85	-3.43	6.42	5.97	9.89	-2.94	6.95	0.98		6.95
165 SITKA COMMUNITY HOSPITAL	9.85	-2.90	6.95	6.95	9.89	-2.56	7.33	0.38		7.33
166 TANANA CITY SCHOOL DISTRICT	9.85	0.34	10.19	10.19	9.89	0.19	10.08	-0.11		10.08
167 SOUTHEASTERN REGIONAL RESOURCE CENTER	9.85	-2.78	7.07	7.07	9.89	-1.42	8.47	1.40		8.47
168 HYDABURG CITY SCHOOLS	9.85	-3.66	6.19	6.19	9.89	-9.89	0.00	-6.19	-5.00	1.19
169 TANANA, CITY OF	9.85	-3.88	5.97	5.00	9.89	-6.67	3.22	-1.78		3.22
170 NORTHERN PACIFIC FISHERIES MANAGEMENT	9.85	-9.85	0.00	0.00	9.89	-9.11	0.78	0.78		0.78
171 BARROW, CITY OF	9.85	-3.75	6.10	6.10	9.89	-1.03	8.86	2.76		8.86
172 ST. PAUL, CITY OF	9.85	-2.07	7.78	7.78	9.89	-3.65	6.24	-1.54		6.24

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000 (continued)

STATE OF ALASKA P. E. R. S.

Contribution Rates for Fiscal Years 1999 & 2000

	FY99				FY00			Change		FY00
	Consol. Rate	Past Serv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	in Total Rate	5.00% Cap	Adjusted Rate
173 ANCHORAGE, MUNICIPALITY OF	9.85	-4.22	5.63	5.63	9.89	-2.80	7.09	1.46		7.09
174 KODIAK ISLAND BOROUGH	9.85	-1.07	8.78	8.78	9.89	-2.61	7.28	-1.50		7.28
175 NOME JOINT UTILITIES	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
176 SAND POINT, CITY OF	9.85	-4.55	5.30	5.30	9.89	-6.02	3.87	-1.43		3.87
177 KETCHIKAN GATEWAY SCHOOL DISTRICT	9.85	1.50	11.35	11.35	9.89	-0.68	9.21	-2.14		9.21
178 DILLINGHAM, CITY OF	9.85	-1.48	8.37	8.37	9.89	-2.18	7.71	-0.66		7.71
179 UNALASKA, CITY OF	9.85	-1.01	8.84	8.84	9.89	-2.96	6.93	-1.91		6.93
180 KENAI PENINSULA BOROUGH	9.85	-3.38	6.47	6.47	9.89	-3.70	6.19	-0.28		6.19
181 KETCHIKAN, CITY OF	9.85	4.67	14.52	14.52	9.89	4.72	14.61	0.09		14.61
182 SEWARD, CITY OF	9.85	-2.29	7.56	7.56	9.89	-2.80	7.09	-0.47		7.09
183 FORT YUKON, CITY OF	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
184 BRISTOL BAY BOROUGH SCHOOL DISTRICT	9.85	1.76	11.61	11.61	9.89	0.28	10.17	-1.44		10.17
185 CORDOVA PUBLIC SCHOOLS	9.85	2.46	12.31	12.31	9.89	0.52	10.41	-1.90		10.41
186 CRAIG, CITY OF	9.85	0.97	10.82	10.82	9.89	0.61	10.50	-0.32		10.50
187 PETERSBURG GENERAL HOSPITAL	9.85	-9.46	0.39	0.39	9.89	-9.01	0.88	0.49		0.88
190 KENAI PENINSULA SCHOOL DISTRICT	9.85	-0.78	9.07	9.07	9.89	-5.38	4.51	-4.56		4.51
191 NORTH POLE, CITY OF	9.85	-6.81	3.04	3.04	9.89	-9.89	0.00	-3.04		0.00

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000 (continued)

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99 Consol. Rate	FY99 Past Serv. Rate	FY99 Total Rate	FY99 Adj. Rate	FY00 Consol. Rate	FY00 Past Srv. Rate	FY00 Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
192 GALENA, CITY OF	9.85	-5.09	4.76	4.76	9.89	-7.30	2.59	-2.17		2.59
193 NENANA, CITY OF	9.85	-0.47	9.38	9.38	9.89	-3.84	6.05	-3.33		6.05
194 HAINES BOROUGH	9.85	2.39	12.24	12.24	9.89	4.48	14.37	2.13		14.37
196 NENANA CITY PUBLIC SCHOOLS	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
197 UNALAKLEET, CITY OF (TERMINATED)	No Active Employees									
198 SAXMAN, CITY OF	9.85	2.63	12.48	21.46	9.89	3.72	13.61	-7.85	-5.00	16.46
199 HOONAH, CITY OF	9.85	-9.85	0.00	0.00	9.89	-7.98	1.91	1.91		1.91
200 PELICAN, CITY OF	9.85	-4.43	5.42	5.42	9.89	-9.89	0.00	-5.42	-5.00	0.42
201 KAKE, CITY OF (TERMINATED)	No Active Employees									
202 WHITTIER, CITY OF	9.85	-7.62	2.23	2.23	9.89	-9.25	0.64	-1.59		0.64
203 MUNI OF ANCHORAGE PARKING AUTHORITY	9.85	-1.58	8.27	8.27	9.89	-5.00	4.89	-3.38		4.89
204 CRAIG SCHOOL DISTRICT	9.85	0.48	10.33	10.01	9.89	-0.03	9.86	-0.15		9.86
205 DILLINGHAM CITY SCHOOL DISTRICT	9.85	-0.94	8.91	8.91	9.89	-3.03	6.86	-2.05		6.86
206 THORNE BAY, CITY OF	9.85	-3.09	6.76	6.76	9.89	-7.33	2.56	-4.20		2.56
208 AKUTAN, CITY OF	9.85	-1.82	8.03	8.03	9.89	-1.06	8.83	0.80		8.83
209 UNALASKA CITY SCHOOL DISTRICT	9.85	-0.37	9.48	9.48	9.89	-0.23	9.66	0.18		9.66
211 KASHUNAMIUT SCHOOL DISTRICT	9.85	-1.22	8.63	6.98	9.89	-2.81	7.08	0.10		7.08

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000 (continued)

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99				FY00			Change		FY00
	Consol. Rate	Past Serv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	in Total Rate	5.00% Cap	Adjusted Rate
212 SEWARD GENERAL HOSPITAL	No Active Employees									
213 WAINWRIGHT, CITY OF	No Active Employees									
214 ST. MARY'S, CITY OF	9.85	-0.51	9.34	9.34	9.89	1.20	11.09	1.75		11.09
215 HOMER, CITY OF	9.85	-8.16	1.69	1.69	9.89	-7.86	2.03	0.34		2.03
216 RUBY, CITY OF	9.85	-9.85	0.00	0.00	9.89	-5.36	4.53	4.53		4.53
217 EMMONAK (TERMINATED)	No Active Employees									
218 SPECIAL EDUCATION SERVICE AGENCY	9.85	-1.68	8.17	6.02	9.89	-2.17	7.72	1.70		7.72
219 BARTLETT MEMORIAL HOSPITAL	9.85	-1.65	8.20	8.20	9.89	-2.69	7.20	-1.00		7.20
220 NORTHWEST ARCTIC BOROUGH	9.85	-2.10	7.75	7.75	9.89	-5.00	4.89	-2.86		4.89
221 ST. MARY'S SCHOOL DISTRICT	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
222 SELAWIK CITY COUNCIL	9.85	-4.71	5.14	5.14	9.89	-6.15	3.74	-1.40		3.74
223 BRISTOL BAY HOUSING AUTHORITY	9.85	-1.93	7.92	5.00	9.89	-1.70	8.19	3.19		8.19
224 COPPER RIVER BASIN HOUSING AUTHORITY	9.85	1.41	11.26	11.26	9.89	-3.85	6.04	-5.22	-5.00	6.26
225 SKAGWAY CITY SCHOOL DISTRICT	9.85	4.17	14.02	14.02	9.89	1.73	11.62	-2.40		11.62
227 KLAWOCK, CITY OF	9.85	-9.85	0.00	6.56	9.89	-9.50	0.39	-6.17	-5.00	1.56
228 PETERSBURG PUBLIC SCHOOLS	9.85	-4.74	5.11	5.11	9.89	-5.43	4.46	-0.65		4.46
229 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	9.85	1.79	11.64	11.64	No Active Employees					

1.3 PERS Contribution Rates For Fiscal Years 1999 & 2000 (continued)

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99 Consol. Rate	FY99 Past Serv. Rate	FY99 Total Rate	FY99 Adj. Rate	FY00 Consol. Rate	FY00 Past Srv. Rate	FY00 Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
230 ALEUTIANS EAST BOROUGH	9.85	-0.31	9.54	9.54	9.89	-1.41	8.48	-1.06		8.48
231 KIVALINA, CITY OF	9.85	-9.85	0.00	0.00	9.89	-9.89	0.00	0.00		0.00
232 BERING STRAITS CRSA	9.85	4.99	14.84	14.84	9.89	3.77	13.66	-1.18		13.66
233 SHISHMAREF, CITY OF	9.85	4.30	14.15	14.15	9.89	279.28	289.17	275.02	+5.00	19.15
234 ADAK(TERMINATED)	No Active Employees									
235 HUSLIA, CITY OF	9.85	5.34	15.19	15.19	9.89	-7.92	1.97	-13.22	-5.00	10.19
236 MOUNTAIN VILLAGE, CITY OF(TERMINATED)	No Active Employees									
237 KALTAG, CITY OF	9.85	-4.25	5.60	5.00	9.89	-5.47	4.42	-0.58		4.42
239 LOWER KALSKAG, CITY OF	9.85	14.05	23.90	23.90	9.89	12.35	22.24	-1.66		22.24
240 HAINES BOROUGH SCHOOL DISTRICT	9.85	-0.67	9.18	7.51	9.89	-0.96	8.93	1.42		8.93
241 NOORVIK, CITY OF	9.85	1.19	11.04	11.00	9.89	-0.62	9.27	-1.73		9.27
242 ELIM, CITY OF	9.85	5.98	15.83	15.83	9.89	1.08	10.97	-4.86		10.97
243 ATKA, CITY OF	9.85	-8.91	0.94	0.94	9.89	-9.89	0.00	-0.94		0.00
244 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	9.85	1.52	11.37	11.37	9.89	-0.55	9.34	-2.03		9.34
245 ALEUTIANS WEST CRSA	9.85	2.30	12.15	12.15	9.89	-3.98	5.91	-6.24	-5.00	7.15
246 DELTA/GREELY SCHOOL DISTRICT	9.85	-1.50	8.35	8.35	9.89	-2.87	7.02	-1.33		7.02
247 LAKE AND PENINSULA BOROUGH	9.85	6.54	16.39	16.39	9.89	2.50	12.39	-4.00		12.39

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99 Consol. Rate	FY99 Past Serv. Rate	FY99 Total Rate	FY99 Adj. Rate	FY00 Consol. Rate	FY00 Past Srv. Rate	FY00 Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
248 YAKUTAT, CITY AND BOROUGH OF	9.85	-3.03	6.82	5.00	9.89	-2.56	7.33	2.33		7.33
249 UNALAKLEET, CITY OF	9.85	-2.35	7.50	7.50	9.89	-3.13	6.76	-0.74		6.76
250 DIOMEDE JOINT UTILITIES (TERMINATED)	No Active Employees									
251 KLAWOCK CITY SCHOOL DISTRICT	9.85	-0.96	8.89	8.89	9.89	-1.68	8.21	-0.68		8.21
252 OLD HARBOR, CITY OF	9.85	19.36	29.21	29.21	9.89	30.31	40.20	10.99	+5.00	34.21
254 MEKORYUK, CITY OF	9.85	8.59	18.44	18.44	9.89	4.64	14.53	-3.91		14.53
255 ALASKA GATEWAY SCHOOL DISTRICT	9.85	-2.07	7.78	7.10	9.89	-3.34	6.55	-0.55		6.55
256 SAINT GEORGE, CITY OF	9.85	3.27	13.12	18.57	9.89	-8.17	1.72	-16.85	-5.00	13.57
257 PELICAN CITY SCHOOL DISTRICT	9.85	-1.25	8.60	8.60	9.89	-4.77	5.12	-3.48		5.12
258 DENALI BOROUGH	9.85	6.07	15.92	15.92	9.89	13.45	23.34	7.42	+5.00	20.92
259 ALLAKAKET, CITY OF	9.85	-1.21	8.64	8.64	9.89	-2.05	7.84	-0.80		7.84
260 KACHEMAK, CITY OF	9.85	-1.06	8.79	8.79	9.89	0.55	10.44	1.65		10.44
261 NUIQSUT, CITY OF	No Active Employees									
262 COOK INLET HOUSING AUTHORITY	9.85	-2.68	7.17	7.17	9.89	-3.50	6.39	-0.78		6.39
263 INTERIOR REGIONAL HOUSING AUTHORITY	9.85	-2.94	6.91	6.91	9.89	-2.58	7.31	0.40		7.31
264 YAKUTAT CITY SCHOOL DISTRICT	9.85	-0.40	9.45	9.45	9.89	-1.63	8.26	-1.19		8.26
265 KAKE CITY SCHOOL DISTRICT	9.85	0.16	10.01	10.01	9.89	0.03	9.92	-0.09		9.92

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

Contribution Rates for Fiscal Years 1999 & 2000

	FY99				FY00					
	Consol. Rate	Past Serv. Rate	Total Rate	Adj. Rate	Consol. Rate	Past Srv. Rate	Total Rate	Change in Total Rate	5.00% Cap	FY00 Adjusted Rate
266 QUINHAGAK, CITY OF	9.85	3.86	13.71	10.48	9.89	5.30	15.19	4.71		15.19
267 ALEUTIAN HOUSING AUTHORITY	9.85	0.17	10.02	10.02	9.89	0.51	10.40	0.38		10.40
268 MARSHALL, CITY OF	9.85	0.54	10.39	10.39	9.89	1.10	10.99	0.60		10.99
269 ANCHORAGE TELEPHONE UTILITIES	9.85	-1.02	8.83	8.83	9.89	-2.66	7.23	-1.60		7.23
270 BERING STRAITS REGIONAL HOUSING AUTHORIT	9.85	-0.35	9.50	9.50	9.89	-0.73	9.16	-0.34		9.16
271 EGEGIK, CITY OF	9.85	-0.06	9.79	5.00	9.89	-0.05	9.84	4.84		9.84
272 POINT HOPE, CITY OF	9.85	-2.04	7.81	5.00	9.89	-1.88	8.01	3.01		8.01
274 ILISAVGIK COLLEGE	No Active Employees				9.89	-0.78	9.11	N/A		9.11
STATE & POLITICAL SUBDIVISION TOTALS	9.85	-2.11	7.74	7.74	9.89	-2.15	7.74	0.00		7.74

1.4 Adjustment to Retiree Reserve as of June 30, 1997

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
101 STATE OF ALASKA	1,132,195,461	69,790,357	198,399,451	1,400,385,269
102 SOUTHWEST REGION SCHOOL DISTRICT	1,234,532	-116,168	184,597	1,302,961
103 ANNETTE ISLAND SCHOOL DISTRICT	308,869	349,354	108,646	766,869
104 BERING STRAITS SCHOOL DISTRICT	3,914,754	-117,781	626,727	4,423,700
105 CHATHAM SCHOOL DISTRICT	380,452	-53,234	54,010	381,228
106 ALASKA MUNICIPAL LEAGUE	478,376	-25,707	74,717	527,386
107 VALDEZ, CITY OF	5,322,685	3,323,695	1,427,169	10,073,549
108 JUNEAU BOROUGH SCHOOL DISTRICT	8,294,187	716,212	1,487,254	10,497,653
109 MATANUSKA-SUSITNA BOROUGH	6,655,653	339,284	1,154,582	8,149,519
110 MATANUSKA-SUSITNA SCHOOL DISTRICT	12,648,416	1,893,267	2,400,246	16,941,929
111 ANCHORAGE SCHOOL DISTRICT	105,131,711	-4,914,114	16,541,889	116,759,486
112 COPPER RIVER SCHOOL DISTRICT	1,408,936	14,614	234,971	1,658,521
113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES	89,195,370	6,196,878	15,745,419	111,137,667
114 HAINES, CITY OF	1,008,161	100,618	183,015	1,291,794
115 KENAI, CITY OF	6,852,680	-85,312	1,117,020	7,884,388
116 FAIRBANKS NORTH STAR BOROUGH	8,808,833	541,988	1,543,444	10,894,265

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
117 FAIRBANKS NORTH STAR SCHOOL DISTRICT	23,534,347	-906,411	3,734,961	26,362,897
118 DENALI SCHOOL DISTRICT	522,055	-77,489	73,380	517,946
119 UNIVERSITY OF AK - GEO. INSTITUTE	7,949,723	848,327	1,452,204	10,250,254
120 CITY AND BOROUGH OF SITKA	9,150,539	516,777	1,595,684	11,263,000
121 CHUGACH REGIONAL SCHOOL DISTRICT	78,988	3,896	13,681	96,565
122 KETCHIKAN GATEWAY BOROUGH	3,255,301	-187,894	506,305	3,573,712
123 SOLDOTNA, CITY OF	2,099,550	731,921	467,362	3,298,833
124 IDITAROD AREA SCHOOL DISTRICT	1,603,980	2,920	265,234	1,872,134
125 KUSPUK SCHOOL DISTRICT	1,051,045	228,763	211,245	1,491,053
126 CITY AND BOROUGH OF JUNEAU	37,424,428	2,264,960	6,551,119	46,240,507
128 KODIAK, CITY OF	9,247,434	3,356,298	2,080,369	14,684,101
129 FAIRBANKS, CITY OF	52,040,892	454,959	8,664,951	61,160,802
130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM	12,609,366	719,784	2,200,106	15,529,256
131 WASILLA, CITY OF	522,477	6,573	87,325	616,375
132 SKAGWAY, CITY OF	534,464	-75,578	75,744	534,630
133 GREATER SITKA BOROUGH SCHOOL DISTRICT	3,440,862	-378,270	505,511	3,568,103

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
134 PALMER, CITY OF	2,695,566	-116,666	425,672	3,004,572
135 WRANGELL, CITY OF	3,922,082	-133,529	625,338	4,413,891
136 BETHEL, CITY OF	738,670	151,815	146,983	1,037,468
137 VALDEZ CITY SCHOOLS	2,035,757	-224,311	298,997	2,110,443
138 HOONAH CITY SCHOOLS	1,318,566	-23,171	213,817	1,509,212
139 NOME, CITY OF	1,755,415	287,747	337,244	2,380,406
140 KOTZEBUE, CITY OF	553,404	279,552	137,488	970,444
141 GALENA CITY SCHOOLS	457,103	-1,923	75,132	530,312
143 PETERSBURG, CITY OF	4,369,428	10,516	722,952	5,102,896
144 BRISTOL BAY BOROUGH	886,514	-3,010	145,831	1,029,335
145 NORTH SLOPE BOROUGH	22,115,627	2,122,461	4,000,732	28,238,820
146 WRANGELL CITY SCHOOLS	761,121	209,201	160,161	1,130,483
148 CORDOVA, CITY OF	3,159,579	318,989	574,172	4,052,740
149 NOME CITY SCHOOLS	1,545,124	-147,963	230,615	1,627,776
151 KING COVE, CITY OF	252,159	104,917	58,939	416,015
152 ALASKA HOUSING FINANCE CORPORATION	6,507,910	723,016	1,193,535	8,424,461

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
153 LOWER YUKON SCHOOL DISTRICT	4,005,793	-18,738	658,102	4,645,157
154 NORTHWEST ARCTIC SCHOOL DISTRICT	3,849,461	-192,775	603,572	4,260,258
155 SOUTHEAST ISLANDS SCHOOL DISTRICT	1,195,772	-103,796	180,241	1,272,217
156 PRIBILOF REGION SCHOOL DISTRICT	450,583	-110,230	56,179	396,532
157 LOWER KUSKOKWIM SCHOOL DISTRICT	4,362,602	990,471	883,577	6,236,650
158 KODIAK ISLAND SCHOOL DISTRICT	4,782,498	133,857	811,492	5,727,847
159 YUKON FLATS SCHOOL DISTRICT	220,561	359,906	95,812	676,279
160 YUKON-KOYUKOK SCHOOL DISTRICT	1,172,401	350,431	251,358	1,774,190
161 NORTH SLOPE BOROUGH SCHOOL DISTRICT	8,701,863	1,358,749	1,660,602	11,721,214
162 ALEUTIAN REGION SCHOOL DISTRICT	832,864	-120,761	117,540	829,643
163 CORDOVA COMMUNITY HOSPITAL	1,061,080	398,306	240,886	1,700,272
164 LAKE AND PENINSULA SCHOOL DISTRICT	1,329,254	-82,426	205,801	1,452,629
165 SITKA COMMUNITY HOSPITAL	2,489,926	-229,945	373,032	2,633,013
166 TANANA CITY SCHOOL DISTRICT	59,501	-8,165	8,473	59,809
167 SOUTHEASTERN REGIONAL RESOURCE CENTER	419,390	-45,092	61,782	436,080
168 HYDABURG CITY SCHOOLS	40,678	-6,269	5,679	40,088

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
169 TANANA, CITY OF	61,376	-7,944	8,819	62,251
170 NORTHERN PACIFIC FISHERIES MANAGEMENT	602,001	-82,685	85,718	605,034
171 BARROW, CITY OF	8,225	-1,140	1,170	8,255
172 ST. PAUL, CITY OF	158,504	-26,772	21,744	153,476
173 ANCHORAGE, MUNICIPALITY OF	189,432,377	554,926	31,359,252	221,346,555
174 KODIAK ISLAND BOROUGH	1,880,076	912,528	460,946	3,253,550
175 NOME JOINT UTILITIES	696,207	-37,030	108,804	767,981
176 SAND POINT, CITY OF	266,895	-38,436	37,709	266,168
177 KETCHIKAN GATEWAY SCHOOL DISTRICT	2,787,690	-384,793	396,621	2,799,518
178 DILLINGHAM, CITY OF	314,627	331,760	106,693	753,080
179 UNALASKA, CITY OF	1,311,427	762,173	342,268	2,415,868
180 KENAI PENINSULA BOROUGH	11,840,454	909,871	2,104,565	14,854,890
181 KETCHIKAN, CITY OF	12,642,681	385,453	2,150,420	15,178,554
182 SEWARD, CITY OF	3,138,391	-102,044	501,179	3,537,526
183 FORT YUKON, CITY OF	40,653	18,685	9,794	69,132
184 BRISTOL BAY BOROUGH SCHOOL DISTRICT	450,438	-26,960	69,899	493,377

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
185 CORDOVA PUBLIC SCHOOLS	690,366	25,402	118,145	833,913
186 CRAIG, CITY OF	483,338	-52,723	71,077	501,692
187 PETERSBURG GENERAL HOSPITAL	1,301,301	-34,723	209,061	1,475,639
190 KENAI PENINSULA SCHOOL DISTRICT	11,099,235	1,636,305	2,102,125	14,837,665
191 NORTH POLE, CITY OF	612,175	391,435	165,656	1,169,266
192 GALENA, CITY OF	297,416	-37,068	42,973	303,321
193 NENANA, CITY OF	191,979	-14,750	29,253	206,482
194 HAINES BOROUGH	17,924	-2,148	2,604	18,380
196 NENANA CITY PUBLIC SCHOOLS	407,334	-56,156	57,965	409,143
197 UNALAKLEET, CITY OF (TERMINATED)	44,320	-5,880	6,345	44,785
198 SAXMAN, CITY OF	72,401	-10,048	10,292	72,645
199 HOONAH, CITY OF	348,666	-67,069	46,480	328,077
200 PELICAN, CITY OF	0	34,061	5,622	39,683
201 KAKE, CITY OF (TERMINATED)	0	0	0	0
202 WHITTIER, CITY OF	369,956	90,374	75,982	536,312
203 MUNI OF ANCHORAGE PARKING AUTHORITY	15,746	-1,559	2,342	16,529

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
204 CRAIG SCHOOL DISTRICT	0	0	0	0
205 DILLINGHAM CITY SCHOOL DISTRICT	274,253	-36,208	39,292	277,337
206 THORNE BAY, CITY OF	28,331	6,072	5,678	40,081
208 AKUTAN, CITY OF	0	0	0	0
209 UNALASKA CITY SCHOOL DISTRICT	188,637	-22,611	27,404	193,430
211 KASHUNAMIUT SCHOOL DISTRICT	101,382	-15,961	14,099	99,520
212 SEWARD GENERAL HOSPITAL	2,252,571	-211,368	336,920	2,378,123
213 WAINWRIGHT, CITY OF	68,320	12,156	13,283	93,759
214 ST. MARY'S, CITY OF	104,580	-17,570	14,362	101,372
215 HOMER, CITY OF	3,923,618	-69,658	636,134	4,490,094
216 RUBY, CITY OF	0	0	0	0
217 EMMONAK (TERMINATED)	87,566	-27,553	9,906	69,919
218 SPECIAL EDUCATION SERVICE AGENCY	0	0	0	0
219 BARTLETT MEMORIAL HOSPITAL	2,810,374	64,207	474,477	3,349,058
220 NORTHWEST ARCTIC BOROUGH	73,209	-9,504	10,515	74,220
221 ST. MARY'S SCHOOL DISTRICT	603,261	-82,643	85,933	606,551

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
222 SELAWIK CITY COUNCIL	0	0	0	0
223 BRISTOL BAY HOUSING AUTHORITY	41,511	-5,835	5,889	41,565
224 COPPER RIVER BASIN HOUSING AUTHORITY	0	0	0	0
225 SKAGWAY CITY SCHOOL DISTRICT	0	0	0	0
226 HOOPER BAY, CITY OF	0	0	0	0
227 KLAWOCK, CITY OF	0	122,634	20,242	142,876
228 PETERSBURG PUBLIC SCHOOLS	234,229	-31,328	33,491	236,392
229 BRISTOL BAY COSTAL RESOURCE SERVICE AREA	0	0	0	0
230 ALEUTIANS EAST BOROUGH	0	0	0	0
231 KIVALINA, CITY OF	0	0	0	0
232 BERING STRAITS CRSA	0	0	0	0
233 SHISHMAREF, CITY OF	0	0	0	0
234 ADAK(TERMINATED)	0	0	0	0
235 HUSLIA, CITY OF	0	49,791	8,218	58,009
236 MOUNTAIN VILLAGE, CITY OF(TERMINATED)	0	0	0	0
237 KALTAG, CITY OF	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
238 KOYUK, CITY OF	0	0	0	0
239 LOWER KALSKAG, CITY OF	0	0	0	0
240 HAINES BOROUGH SCHOOL DISTRICT	64,450	-8,884	9,172	64,738
241 NOORVIK, CITY OF	0	0	0	0
242 ELIM, CITY OF	0	0	0	0
243 ATKA, CITY OF	0	0	0	0
244 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT	70,073	-10,985	9,753	68,841
245 ALEUTIANS WEST CRSA	0	0	0	0
246 DELTA/GREELY SCHOOL DISTRICT	255,843	156,973	68,139	480,955
247 LAKE AND PENINSULA BOROUGH	22,370	49,105	11,798	83,273
248 YAKUTAT, CITY AND BOROUGH OF	207,840	-30,943	29,199	206,096
249 UNALAKLEET, CITY OF	0	0	0	0
250 DIOMEDE JOINT UTILITIES (TERMINATED)	0	0	0	0
251 KLAWOCK CITY SCHOOL DISTRICT	0	0	0	0
252 OLD HARBOR, CITY OF	0	0	0	0
253 GRAYLING, CITY OF	0	0	0	0

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
254 MEKORYUK, CITY OF	0	0	0	0
255 ALASKA GATEWAY SCHOOL DISTRICT	101,399	70,885	28,437	200,721
256 SAINT GEORGE, CITY OF	0	58,236	9,613	67,849
257 PELICAN CITY SCHOOL DISTRICT	0	0	0	0
258 DENALI BOROUGH	0	0	0	0
259 ALLAKAKET, CITY OF	0	0	0	0
260 KACHEMAK, CITY OF	0	0	0	0
261 NUIQSUT, CITY OF	0	0	0	0
262 COOK INLET HOUSING AUTHORITY	0	0	0	0
263 INTERIOR REGIONAL HOUSING AUTHORITY	0	0	0	0
264 YAKUTAT CITY SCHOOL DISTRICT	0	0	0	0
265 KAKE CITY SCHOOL DISTRICT	0	0	0	0
266 QUINHAGAK, CITY OF	0	0	0	0
267 ALEUTIAN HOUSING AUTHORITY	0	6,960	1,149	8,109
268 MARSHALL, CITY OF	0	0	0	0
269 ANCHORAGE TELEPHONE UTILITIES	171,156	7,504	29,490	208,150

1.4 Adjustment to Retiree Reserve as of June 30, 1997 (continued)

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

Adjustment to Retiree Reserve
As of June 30, 1997

	Retiree Reserve 06-30-96	Net Change in Reserve by 6-30-97	Amount to be Transferred	Retiree Reserve 06-30-97
270 BERING STRAITS REGIONAL HOUSING AUTHORIT	0	0	0	0
271 EGEGIK, CITY OF	0	0	0	0
272 POINT HOPE, CITY OF	0	0	0	0
274 ILSAVGIK COLLEGE	0	0	0	0
UNALLOCATED RESERVES	92,678,075	-60,855,951	0	31,822,124
STATE & POLITICAL SUBDIVISION TOTALS	1,982,900,006	35,925,217	327,974,190	2,346,799,413

1.5 Disclosure For GASB Statement No. 5

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

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

		******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
101 STATE OF ALASKA										
	1987	533,594	126,697	404,292	77,863	1,142,446	1,094,762	47,684	96%	1,159,209
	1988	611,062	174,117	454,666	75,687	1,315,532	1,152,690	162,842	88%	1,172,156
	1989	716,644	188,131	517,292	58,004	1,480,070	1,277,301	202,770	86%	1,334,159
	1990	744,606	217,711	557,299	49,938	1,569,554	1,453,007	116,546	93%	1,490,489
	1991	953,603	238,617	683,275	48,756	1,924,251	1,589,753	334,498	83%	1,630,505
	1992	1,037,573	275,828	770,597	60,474	2,144,472	1,858,546	285,926	87%	1,882,661
	1993	1,112,422	310,618	865,172	62,529	2,350,741	2,160,296	190,445	92%	2,199,329
	1994	1,292,332	344,547	946,495	47,335	2,630,710	2,412,252	218,458	92%	2,300,823
	1995	1,400,059	375,394	987,288	45,588	2,808,329	2,619,121	189,208	93%	2,663,943
	1996	1,419,567	422,921	904,182	36,137	2,782,808	2,877,622	-94,814	103%	3,039,466
	1997	1,757,201	441,583	897,724	35,039	3,131,546	3,257,608	-126,061	104%	3,745,962
102 SOUTHWEST REGION SCHOOL DISTRICT										
	1987	413	196	839	435	1,883	2,270	-387	121%	2,403
	1988	662	348	955	322	2,287	2,706	-419	118%	2,751
	1989	1,041	392	995	389	2,817	3,133	-316	111%	3,272
	1990	1,189	462	1,114	281	3,046	3,754	-707	123%	3,851
	1991	1,449	456	1,256	248	3,408	4,068	-660	119%	4,172
	1992	1,780	545	1,232	380	3,937	4,727	-790	120%	4,789
	1993	1,884	620	1,451	369	4,324	5,327	-1,003	123%	5,424
	1994	1,941	744	1,810	318	4,813	5,897	-1,084	123%	5,624
	1995	2,173	828	1,765	383	5,148	6,243	-1,094	121%	6,349
	1996	2,180	902	1,867	310	5,258	6,257	-999	119%	6,609
	1997	2,302	1,025	2,130	298	5,755	6,771	-1,016	118%	7,786
103 ANNETTE ISLAND SCHOOL DISTRICT										
	1987	191	46	434	137	808	816	-8	101%	864
	1988	164	186	528	135	1,013	934	79	92%	949
	1989	267	188	703	86	1,244	1,155	88	93%	1,206
	1990	262	206	667	122	1,257	1,357	-100	108%	1,392
	1991	257	234	779	118	1,388	1,565	-177	113%	1,605
	1992	489	412	1,023	189	2,113	1,872	241	89%	1,896
	1993	553	234	815	195	1,796	2,138	-342	119%	2,176
	1994	612	273	897	122	1,903	2,228	-325	117%	2,125
	1995	763	308	1,012	107	2,190	2,659	-469	121%	2,704
	1996	656	352	1,008	90	2,107	2,784	-677	132%	2,940
	1997	1,253	334	805	87	2,479	3,334	-855	134%	3,834

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
104 BERING STRAITS SCHOOL DISTRICT									
1987	530	551	1,370	1,349	3,800	3,902	-102	103%	4,131
1988	782	842	1,904	1,541	5,069	4,868	201	96%	4,950
1989	938	1,029	2,490	1,685	6,142	6,231	-88	101%	6,508
1990	1,023	1,255	3,033	1,445	6,756	7,687	-931	114%	7,885
1991	2,235	1,418	3,556	1,123	8,332	9,341	-1,010	112%	9,581
1992	2,663	1,638	4,206	993	9,500	11,061	-1,561	116%	11,205
1993	2,642	1,946	5,269	978	10,835	12,509	-1,674	115%	12,735
1994	2,697	2,252	6,126	740	11,816	13,816	-2,000	117%	13,178
1995	3,594	2,330	6,222	663	12,809	15,835	-3,027	124%	16,106
1996	4,566	2,477	5,825	577	13,445	17,776	-4,331	132%	18,776
1997	5,414	2,635	6,120	556	14,725	19,225	-4,500	131%	22,107
105 CHATHAM SCHOOL DISTRICT									
1987	0	55	357	36	448	551	-103	123%	583
1988	112	105	435	54	706	663	43	94%	674
1989	88	132	515	72	807	818	-10	101%	854
1990	87	169	593	96	945	964	-19	102%	989
1991	84	203	629	135	1,052	1,108	-57	105%	1,137
1992	176	301	729	231	1,437	1,408	29	98%	1,426
1993	136	289	897	280	1,602	1,553	49	97%	1,581
1994	141	332	966	234	1,672	1,716	-44	103%	1,637
1995	424	337	1,001	180	1,942	2,210	-268	114%	2,248
1996	483	386	959	186	2,013	2,355	-341	117%	2,487
1997	583	414	1,107	184	2,288	2,608	-320	114%	2,999
106 ALASKA MUNICIPAL LEAGUE									
1987	447	2	5	41	495	900	-405	182%	952
1988	435	39	36	5	515	800	-285	155%	813
1989	463	41	39	15	558	215	343	39%	224
1990	454	59	54	40	607	245	362	40%	251
1991	545	63	102	21	732	206	526	28%	211
1992	675	65	72	19	831	214	616	26%	217
1993	709	90	104	46	949	150	798	16%	153
1994	670	125	121	62	977	104	873	11%	99
1995	848	228	104	23	1,203	243	960	20%	247
1996	712	152	146	4	1,013	107	907	11%	113
1997	807	190	152	9	1,158	269	889	23%	309

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

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

		******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
107 VALDEZ, CITY OF										
	1987	1,986	868	3,167	349	6,370	6,992	-622	110%	7,403
	1988	2,615	1,377	2,839	293	7,124	7,538	-414	106%	7,665
	1989	3,917	1,484	3,275	357	9,033	9,042	-9	100%	9,444
	1990	3,909	1,748	4,121	244	10,021	10,616	-594	106%	10,889
	1991	4,704	2,121	4,420	279	11,524	12,140	-616	105%	12,451
	1992	5,264	2,441	5,463	449	13,617	13,892	-274	102%	14,072
	1993	5,475	2,803	6,669	374	15,320	15,978	-658	104%	16,267
	1994	6,923	2,844	6,972	362	17,100	17,646	-545	103%	16,831
	1995	8,039	3,210	7,778	229	19,255	19,822	-567	103%	20,161
	1996	9,109	3,352	5,918	189	18,567	21,251	-2,684	114%	22,447
	1997	13,356	3,075	4,849	166	21,446	26,546	-5,100	124%	30,526
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	865	14,027	12,586	1,441	90%	12,908
	1992	8,035	1,926	5,109	1,087	16,156	15,345	811	95%	15,545
	1993	7,953	2,211	6,332	1,148	17,644	16,686	958	95%	16,988
	1994	8,699	2,683	7,581	875	19,836	18,918	918	95%	18,044
	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	26,164	27,816	-1,652	106%	31,986
109 MATANUSKA-SUSITNA BOROUGH										
	1987	2,695	666	2,829	750	6,940	9,897	-2,957	143%	10,479
	1988	3,582	1,328	2,450	776	8,136	11,074	-2,938	136%	11,261
	1989	4,114	1,475	3,319	570	9,478	13,196	-3,718	139%	13,783
	1990	4,463	1,718	3,783	486	10,450	14,939	-4,489	143%	15,324
	1991	5,669	1,864	4,749	460	12,741	16,627	-3,886	130%	17,053
	1992	6,756	2,152	5,284	602	14,793	18,911	-4,119	128%	19,157
	1993	7,412	2,508	6,235	672	16,827	21,750	-4,923	129%	22,143
	1994	9,260	2,812	6,943	451	19,465	24,280	-4,815	125%	23,158
	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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Available for Benefits	Pension Benefit Obligation	as Pct. of PBO	Value of Assets
110 MATANUSKA-SUSITNA SCHOOL DISTRICT									
1987	3,916	1,462	4,452	2,620	12,450	10,565	1,885	85%	11,186
1988	5,320	2,234	4,979	3,032	15,565	12,421	3,144	80%	12,630
1989	6,539	2,451	6,143	2,189	17,322	14,754	2,568	85%	15,410
1990	6,783	3,041	7,861	1,984	19,669	17,690	1,979	90%	18,146
1991	8,867	3,810	10,969	1,847	25,493	20,670	4,824	81%	21,200
1992	10,784	4,320	12,066	1,752	28,922	24,267	4,655	84%	24,582
1993	12,072	5,008	14,206	2,008	33,295	27,806	5,489	84%	28,309
1994	13,711	5,967	15,981	1,958	37,617	31,217	6,400	83%	29,775
1995	16,266	6,607	17,200	2,197	42,270	36,471	5,798	86%	37,095
1996	16,946	7,481	17,252	2,195	43,874	40,718	3,156	93%	43,008
1997	22,936	7,539	16,655	1,640	48,771	48,364	407	99%	55,614
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	7,681	141,163	131,417	9,747	93%	134,807
1991	86,734	18,453	54,971	5,903	166,061	145,567	20,494	88%	149,299
1992	98,012	20,843	59,479	6,887	185,223	166,327	18,895	90%	168,485
1993	99,649	23,575	68,507	8,198	199,928	193,309	6,619	97%	196,802
1994	109,943	26,855	74,655	6,801	218,253	210,775	7,478	97%	201,039
1995	114,993	30,005	81,482	6,595	233,073	222,650	10,424	96%	226,460
1996	119,281	32,979	80,674	6,054	238,988	245,551	-6,564	103%	259,362
1997	135,364	34,766	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	1,974	50	97%	2,025
1992	806	322	955	134	2,217	2,397	-180	108%	2,428
1993	1,157	318	862	187	2,524	2,792	-268	111%	2,842
1994	1,229	384	1,075	146	2,835	3,001	-166	106%	2,862
1995	1,711	397	962	141	3,211	3,411	-200	106%	3,469
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

		******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
		Current Retirees &	Contribs	***Employer Financed***						
		Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES										
	1987	36,534	13,539	40,430	11,430	101,933	117,909	-15,976	116%	124,850
	1988	46,557	18,030	44,804	10,783	120,174	130,998	-10,824	109%	133,210
	1989	60,205	19,699	49,928	9,087	138,919	148,384	-9,465	107%	154,989
	1990	65,975	22,632	54,842	7,696	151,145	168,342	-17,197	111%	172,685
	1991	81,906	25,502	70,844	7,447	185,699	185,202	497	100%	189,950
	1992	93,742	29,574	79,370	9,180	211,866	216,076	-4,210	102%	218,880
	1993	105,400	33,377	87,106	9,975	235,857	241,568	-5,712	102%	245,933
	1994	125,800	36,735	92,976	7,060	262,571	267,704	-5,133	102%	255,338
	1995	139,776	39,641	100,185	7,445	287,048	295,937	-8,889	103%	301,001
	1996	141,130	44,411	99,287	5,622	290,451	322,392	-31,941	111%	340,524
	1997	174,860	46,089	99,328	6,203	326,480	367,310	-40,831	113%	422,374
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	2,676	2,812	-136	105%	2,885
	1992	1,053	318	711	186	2,268	2,361	-93	104%	2,392
	1993	802	386	1,075	115	2,379	2,282	97	96%	2,323
	1994	1,023	418	1,074	85	2,600	2,502	99	96%	2,386
	1995	1,014	492	1,280	48	2,834	2,715	118	96%	2,762
	1996	1,217	539	1,301	48	3,105	3,144	-40	101%	3,321
	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	-1,551	111%	16,216
	1994	6,555	2,310	7,149	324	16,338	16,731	-393	102%	15,958
	1995	7,427	2,597	7,485	308	17,817	18,463	-646	104%	18,779
	1996	8,619	2,739	6,199	257	17,815	20,284	-2,469	114%	21,424
	1997	9,777	3,184	6,785	194	19,940	22,145	-2,205	111%	25,465

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
116 FAIRBANKS NORTH STAR BOROUGH									
1987	4,031	1,818	4,972	2,033	12,854	18,224	-5,370	142%	19,296
1988	4,308	2,735	5,767	1,994	14,804	20,382	-5,578	138%	20,726
1989	6,650	2,758	6,031	1,732	17,172	23,651	-6,480	138%	24,703
1990	6,957	3,123	7,033	1,389	18,502	26,340	-7,838	142%	27,019
1991	8,501	3,563	9,700	1,318	23,082	29,263	-6,181	127%	30,013
1992	10,888	4,127	11,145	1,526	27,686	33,807	-6,121	122%	34,246
1993	11,523	4,732	12,927	1,721	30,903	36,222	-5,319	117%	36,877
1994	13,300	5,568	14,637	1,144	34,649	39,490	-4,841	114%	37,666
1995	15,362	6,216	15,799	845	38,222	44,192	-5,970	116%	44,948
1996	14,819	7,282	16,417	792	39,310	46,452	-7,142	118%	49,065
1997	18,523	8,170	17,340	765	44,797	52,580	-7,783	117%	60,463
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	28,976	31,481	-2,505	109%	32,012
1989	13,556	4,879	12,510	2,336	33,280	34,758	-1,478	104%	36,305
1990	14,038	5,575	13,308	2,199	35,120	38,140	-3,019	109%	39,123
1991	19,654	6,286	16,181	1,846	43,966	42,404	1,562	96%	43,491
1992	22,071	7,301	18,445	2,275	50,092	47,637	2,455	95%	48,255
1993	22,876	8,303	20,574	2,948	54,701	52,789	1,912	97%	53,743
1994	25,055	9,413	22,804	2,331	59,603	57,868	1,735	97%	55,195
1995	28,223	10,039	23,882	2,250	64,394	65,989	-1,595	102%	67,118
1996	30,252	11,146	23,894	1,945	67,236	72,167	-4,931	107%	76,226
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	186	1,816	1,916	-101	106%	1,941
1993	909	260	901	129	2,199	2,079	120	95%	2,117
1994	1,059	292	852	130	2,334	2,315	19	99%	2,208
1995	1,053	301	886	160	2,400	2,599	-199	108%	2,643
1996	1,111	322	918	92	2,444	2,897	-453	119%	3,060
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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
119 UNIVERSITY OF AK - GEO. INSTITUTE									
1987	3,715	878	3,460	221	8,274	8,179	95	99%	8,660
1988	4,966	1,249	3,090	122	9,427	8,137	1,290	86%	8,274
1989	5,085	1,374	3,291	206	9,956	8,104	1,852	81%	8,464
1990	5,674	1,495	3,129	170	10,468	9,056	1,412	87%	9,289
1991	6,722	1,711	4,708	240	13,381	9,272	4,109	69%	9,510
1992	6,650	2,021	5,300	425	14,395	10,148	4,247	70%	10,279
1993	6,903	2,399	5,988	637	15,926	11,711	4,215	74%	11,923
1994	8,533	2,562	6,204	503	17,801	12,767	5,034	72%	12,177
1995	9,098	2,815	6,666	498	19,078	13,687	5,391	72%	13,921
1996	9,627	3,160	6,400	369	19,556	15,345	4,210	78%	16,208
1997	12,427	3,241	5,851	297	21,816	17,979	3,837	82%	20,674
120 CITY AND BOROUGH OF SITKA									
1987	4,812	971	3,599	589	9,971	8,374	1,597	84%	8,866
1988	4,645	1,384	3,851	530	10,410	8,871	1,539	85%	9,020
1989	5,548	1,596	4,282	502	11,929	9,948	1,981	83%	10,390
1990	5,495	1,738	4,295	481	12,009	10,551	1,458	88%	10,823
1991	7,527	1,880	5,069	543	15,019	11,922	3,097	79%	12,227
1992	7,804	2,266	5,979	696	16,744	13,742	3,002	82%	13,920
1993	9,152	2,384	6,261	727	18,524	16,517	2,007	89%	16,816
1994	10,620	2,646	6,960	478	20,703	17,707	2,997	86%	16,889
1995	10,557	2,788	7,406	451	21,202	18,748	2,454	88%	19,069
1996	10,387	3,224	6,525	492	20,627	20,914	-287	101%	22,091
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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
122 KETCHIKAN GATEWAY BOROUGH									
1987	884	382	1,177	482	2,925	2,921	4	100%	3,092
1988	1,124	525	1,418	441	3,508	3,489	19	99%	3,547
1989	1,469	546	1,666	335	4,016	3,877	139	97%	4,049
1990	1,550	601	1,712	227	4,090	4,666	-576	114%	4,787
1991	1,855	732	2,357	336	5,280	4,940	340	94%	5,066
1992	2,209	811	2,793	387	6,200	5,974	226	96%	6,051
1993	3,221	877	2,803	393	7,294	7,218	76	99%	7,348
1994	4,182	957	3,098	327	8,564	8,149	415	95%	7,773
1995	4,536	1,088	2,928	283	8,835	8,929	-95	101%	9,082
1996	4,358	1,122	2,917	207	8,605	10,047	-1,442	117%	10,612
1997	5,330	1,328	3,012	258	9,928	10,981	-1,053	111%	12,628
123 SOLDOTNA, CITY OF									
1987	343	294	1,477	345	2,459	1,574	885	64%	1,666
1988	737	348	1,847	211	3,143	2,228	915	71%	2,265
1989	755	440	2,213	179	3,587	2,802	784	78%	2,926
1990	1,330	501	2,456	49	4,336	3,849	487	89%	3,948
1991	1,880	583	2,683	86	5,231	4,425	807	85%	4,538
1992	2,021	745	3,398	133	6,297	5,635	662	89%	5,708
1993	1,731	876	3,824	180	6,612	6,328	283	96%	6,443
1994	1,837	1,025	4,411	196	7,469	7,029	440	94%	6,704
1995	1,834	1,194	4,851	127	8,006	7,871	135	98%	8,006
1996	2,501	1,363	4,025	61	7,950	9,026	-1,077	114%	9,534
1997	4,014	1,564	3,965	51	9,595	10,981	-1,386	114%	12,627
124 IDITAROD AREA SCHOOL DISTRICT									
1987	56	168	909	317	1,450	1,741	-291	120%	1,843
1988	79	413	1,207	428	2,127	2,139	-12	101%	2,175
1989	186	483	1,446	454	2,568	2,731	-163	106%	2,852
1990	170	553	1,750	313	2,787	3,219	-432	116%	3,302
1991	1,227	536	1,705	271	3,738	4,217	-479	113%	4,326
1992	1,691	523	1,674	300	4,188	4,819	-631	115%	4,882
1993	1,530	600	1,906	431	4,466	4,824	-358	108%	4,912
1994	2,164	688	2,416	287	5,556	5,322	234	96%	5,076
1995	1,816	753	2,588	258	5,415	5,692	-276	105%	5,789
1996	2,494	740	1,940	262	5,437	6,489	-1,052	119%	6,854
1997	2,947	927	1,997	302	6,172	7,249	-1,077	117%	8,336

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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current		***Employer Financed***			Available	Pension	as Pct.	Value
	Retirees &	Contribs				for	Benefit	of	of
	Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
125 KUSPUK SCHOOL DISTRICT									
1987	104	171	756	317	1,348	1,598	-250	119%	1,692
1988	122	345	892	335	1,694	1,903	-209	112%	1,935
1989	439	303	1,024	345	2,110	2,399	-289	114%	2,505
1990	635	353	951	398	2,338	2,933	-596	125%	3,009
1991	1,431	364	917	372	3,085	3,302	-217	107%	3,387
1992	1,723	433	1,146	367	3,669	3,837	-168	105%	3,887
1993	1,919	451	1,411	334	4,115	4,106	9	100%	4,181
1994	1,948	524	1,683	273	4,428	4,345	83	98%	4,144
1995	2,283	534	1,552	297	4,666	4,858	-192	104%	4,941
1996	2,218	613	1,553	288	4,672	5,029	-357	108%	5,311
1997	2,656	667	1,855	171	5,349	5,872	-523	110%	6,752
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	91,986	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	5,651	1,393	4,337	488	11,869	10,763	1,105	91%	11,242
1990	5,032	1,643	4,760	436	11,870	11,888	-18	100%	12,195
1991	6,175	1,826	5,917	310	14,228	13,709	519	96%	14,060
1992	7,388	1,819	6,155	458	15,821	15,517	304	98%	15,718
1993	7,517	2,079	6,665	565	16,826	17,577	-751	104%	17,894
1994	8,962	2,311	7,094	415	18,782	20,072	-1,290	107%	19,145
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.

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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
129 FAIRBANKS, CITY OF									
1987	17,421	4,256	18,599	1,428	41,704	30,453	11,251	73%	32,245
1988	24,996	4,762	15,695	852	46,305	32,479	13,826	70%	33,027
1989	24,983	5,163	19,188	329	49,663	29,178	20,485	59%	30,476
1990	28,258	4,832	15,958	308	49,356	31,911	17,445	65%	32,734
1991	35,468	5,303	19,782	280	60,833	31,569	29,264	52%	32,378
1992	38,423	5,912	22,366	414	67,115	35,333	31,782	53%	35,791
1993	38,967	6,544	23,515	382	69,408	42,345	27,063	61%	43,111
1994	46,640	6,874	25,292	392	79,198	46,590	32,608	59%	44,438
1995	52,463	7,013	23,615	411	83,501	48,233	35,269	58%	49,058
1996	55,531	7,258	17,227	350	80,367	55,636	24,731	69%	58,765
1997	70,969	6,436	14,682	312	92,399	59,770	32,629	65%	68,730
130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM									
1987	7,652	1,511	4,556	1,058	14,777	20,040	-5,263	136%	21,219
1988	7,839	2,441	5,035	756	16,071	21,734	-5,663	135%	22,101
1989	9,171	2,775	5,245	545	17,736	24,039	-6,304	136%	25,109
1990	9,498	3,248	6,051	419	19,215	28,134	-8,918	146%	28,859
1991	10,651	3,551	7,992	434	22,629	31,365	-8,737	139%	32,169
1992	12,044	3,592	8,245	456	24,336	34,936	-10,600	144%	35,390
1993	12,814	4,130	8,915	453	26,312	39,681	-13,369	151%	40,398
1994	14,609	4,544	10,446	253	29,851	44,680	-14,828	150%	42,616
1995	16,022	4,762	11,014	246	32,045	50,674	-18,629	158%	51,541
1996	16,212	5,313	10,301	158	31,983	54,936	-22,952	172%	58,025
1997	24,828	4,010	7,939	113	36,889	61,506	-24,617	167%	70,726
131 WASILLA, CITY OF									
1987	12	38	245	137	432	467	-35	108%	494
1988	8	118	324	120	570	596	-26	105%	606
1989	17	156	492	58	723	817	-93	113%	853
1990	206	197	439	97	939	987	-48	105%	1,012
1991	351	229	575	74	1,229	1,174	56	96%	1,204
1992	368	280	711	82	1,440	1,387	54	96%	1,405
1993	392	350	882	105	1,728	1,622	106	94%	1,652
1994	619	488	975	150	2,233	2,038	195	91%	1,944
1995	739	650	1,216	212	2,818	2,703	115	96%	2,749
1996	819	884	1,378	188	3,268	3,160	108	97%	3,338
1997	1,175	979	1,452	143	3,748	4,048	-300	108%	4,655

1.5 Disclosure For GASB Statement No. 5 (continued)

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

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

		******************Projected Benefit Obligation*******************								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
132 SKAGWAY, CITY OF										
	1987	356	43	198	87	684	789	-105	115%	835
	1988	388	90	169	160	807	964	-157	119%	980
	1989	421	82	253	78	835	1,009	-175	121%	1,053
	1990	348	110	350	29	836	1,071	-235	128%	1,099
	1991	390	120	433	39	982	1,136	-153	116%	1,165
	1992	467	116	475	59	1,118	1,296	-178	116%	1,313
	1993	376	177	533	111	1,196	1,361	-165	114%	1,386
	1994	680	199	484	140	1,503	1,628	-126	108%	1,553
	1995	802	276	595	124	1,798	1,814	-16	101%	1,845
	1996	691	386	637	125	1,839	1,931	-93	105%	2,040
	1997	741	409	757	46	1,954	2,094	-140	107%	2,408
133 GREATER SITKA BOROUGH SCHOOL DISTRICT										
	1987	1,354	355	1,336	382	3,427	3,590	-163	105%	3,801
	1988	2,826	217	625	272	3,940	4,356	-416	111%	4,429
	1989	3,360	270	712	194	4,537	4,214	323	93%	4,401
	1990	3,392	315	849	178	4,734	4,655	79	98%	4,775
	1991	3,664	338	1,084	171	5,256	4,768	488	91%	4,890
	1992	3,936	388	1,107	255	5,685	5,267	419	93%	5,335
	1993	3,995	460	1,247	255	5,956	6,089	-133	102%	6,199
	1994	4,561	541	1,397	191	6,689	6,742	-53	101%	6,431
	1995	4,778	580	1,479	139	6,976	7,013	-37	101%	7,133
	1996	4,466	689	1,618	153	6,926	7,448	-522	108%	7,867
	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

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
135 WRANGELL, CITY OF									
1987	932	423	1,495	250	3,100	3,059	41	99%	3,239
1988	1,306	640	1,851	164	3,961	3,652	309	92%	3,713
1989	1,511	731	1,805	177	4,224	4,190	34	99%	4,376
1990	1,750	855	1,951	196	4,751	4,790	-38	101%	4,913
1991	3,065	760	1,546	166	5,537	5,107	430	92%	5,238
1992	3,608	754	1,602	223	6,188	6,123	65	99%	6,202
1993	3,964	811	1,983	243	7,001	7,165	-163	102%	7,294
1994	4,471	966	2,208	268	7,913	8,045	-133	102%	7,674
1995	4,909	1,041	2,548	308	8,805	8,514	291	97%	8,660
1996	4,704	1,217	2,507	275	8,703	9,007	-304	103%	9,514
1997	5,098	1,389	2,774	170	9,431	9,813	-382	104%	11,284
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	1,675	-530	146%	1,718
1992	1,033	261	1,868	314	3,476	4,373	-897	126%	4,430
1993	1,118	437	2,672	444	4,671	5,339	-668	114%	5,435
1994	1,241	601	3,066	359	5,267	6,096	-829	116%	5,815
1995	1,351	557	3,172	293	5,373	6,647	-1,274	124%	6,761
1996	1,435	654	2,655	316	5,060	7,470	-2,410	148%	7,890
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	6,637	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

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
138 HOONAH CITY SCHOOLS									
1987	758	82	310	117	1,267	912	355	72%	965
1988	834	100	375	67	1,376	1,122	254	82%	1,140
1989	636	120	412	59	1,227	596	631	49%	622
1990	617	150	487	93	1,348	747	600	55%	767
1991	1,185	102	248	100	1,635	830	805	51%	851
1992	1,203	131	397	109	1,839	914	926	50%	926
1993	1,233	166	581	73	2,053	1,083	970	53%	1,103
1994	1,582	142	387	61	2,171	1,289	882	59%	1,229
1995	1,597	170	446	50	2,262	1,269	994	56%	1,291
1996	1,569	204	569	53	2,395	1,421	974	59%	1,501
1997	1,816	216	513	46	2,591	1,572	1,019	61%	1,807
139 NOME, CITY OF									
1987	1,091	313	1,026	323	2,753	2,761	-8	100%	2,923
1988	899	540	1,218	244	2,901	3,048	-147	105%	3,099
1989	1,392	556	1,518	142	3,607	3,674	-66	102%	3,837
1990	1,287	579	1,677	143	3,686	4,235	-548	115%	4,344
1991	1,525	691	2,291	189	4,696	4,806	-110	102%	4,929
1992	1,651	769	2,595	152	5,168	5,628	-460	109%	5,701
1993	2,084	837	2,799	151	5,871	6,551	-680	112%	6,669
1994	2,122	976	3,318	133	6,549	6,908	-359	105%	6,589
1995	2,355	1,142	3,686	95	7,277	7,787	-510	107%	7,921
1996	2,798	1,174	2,987	120	7,079	8,588	-1,508	121%	9,070
1997	3,592	1,376	3,071	96	8,135	9,931	-1,796	122%	11,419
140 KOTZEBUE, CITY OF									
1987	178	176	639	367	1,360	2,366	-1,006	174%	2,505
1988	185	440	653	350	1,628	2,788	-1,160	171%	2,835
1989	325	371	932	386	2,014	3,924	-1,910	195%	4,098
1990	417	466	1,004	469	2,355	3,998	-1,643	170%	4,101
1991	629	516	1,320	421	2,886	4,282	-1,397	148%	4,392
1992	774	487	1,379	430	3,070	4,827	-1,757	157%	4,890
1993	696	499	1,839	313	3,347	5,100	-1,753	152%	5,192
1994	758	570	2,114	245	3,687	5,475	-1,788	148%	5,222
1995	1,251	580	2,038	252	4,121	5,974	-1,853	145%	6,076
1996	1,085	698	1,960	268	4,011	6,232	-2,221	155%	6,583
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

	******************Projected Benefit Obligation*******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
141 GALENA CITY SCHOOLS									
1987	0	70	384	46	500	581	-81	116%	615
1988	178	116	314	62	670	887	-217	132%	901
1989	197	121	329	14	661	845	-183	128%	882
1990	264	131	293	16	704	971	-267	138%	996
1991	281	156	384	47	869	1,033	-164	119%	1,059
1992	279	179	410	56	924	1,149	-225	124%	1,163
1993	457	141	365	42	1,005	1,236	-231	123%	1,258
1994	534	138	350	43	1,065	1,354	-289	127%	1,291
1995	752	153	450	27	1,381	1,578	-197	114%	1,605
1996	844	199	367	58	1,468	1,684	-215	115%	1,778
1997	957	225	478	31	1,691	1,848	-157	109%	2,125
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	6,736	4,338	2,398	64%	4,531
1990	2,616	979	2,765	434	6,795	4,955	1,840	73%	5,082
1991	3,074	1,171	3,911	359	8,515	5,499	3,015	65%	5,640
1992	3,661	1,252	4,166	424	9,503	6,578	2,925	69%	6,663
1993	4,131	1,443	4,972	406	10,952	8,166	2,786	75%	8,314
1994	4,591	1,595	5,436	198	11,820	8,698	3,122	74%	8,297
1995	5,436	1,880	5,545	179	13,040	9,998	3,042	77%	10,169
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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
145 NORTH SLOPE BOROUGH									
1987	4,794	3,872	10,866	4,306	23,838	35,807	-11,969	150%	37,914
1988	7,005	8,491	11,650	4,406	31,552	43,218	-11,666	137%	43,947
1989	11,225	8,549	13,951	4,751	38,477	50,050	-11,573	130%	52,277
1990	13,754	10,427	17,140	4,533	45,854	58,177	-12,323	127%	59,678
1991	15,805	11,716	22,331	4,749	54,602	63,336	-8,734	116%	64,959
1992	20,445	13,759	27,413	5,082	66,700	74,436	-7,736	112%	75,401
1993	28,223	16,094	30,752	5,775	80,844	85,951	-5,108	106%	87,504
1994	32,467	19,028	37,557	5,081	94,132	96,828	-2,696	103%	92,355
1995	38,349	21,349	41,389	5,085	106,171	113,872	-7,701	107%	115,821
1996	37,374	24,701	39,041	4,280	105,397	125,084	-19,687	119%	132,119
1997	51,427	25,458	39,987	3,923	120,795	147,314	-26,519	122%	169,398
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	367	89%	3,146
1990	1,207	646	1,733	192	3,778	3,706	72	98%	3,801
1991	1,415	750	2,398	94	4,656	4,323	333	93%	4,434
1992	2,059	830	2,379	134	5,402	5,047	354	93%	5,113
1993	2,151	973	2,709	217	6,051	5,977	74	99%	6,085
1994	3,231	1,035	2,690	176	7,132	7,151	-19	100%	6,821
1995	3,701	1,045	2,611	124	7,481	7,783	-302	104%	7,916
1996	3,586	1,097	2,224	112	7,019	8,047	-1,028	115%	8,500
1997	4,428	1,270	2,456	144	8,297	9,133	-836	110%	10,502

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
149 NOME CITY SCHOOLS									
1987	643	187	866	198	1,894	1,899	-5	100%	2,010
1988	629	319	1,013	103	2,064	2,055	9	100%	2,089
1989	733	347	1,026	143	2,250	2,386	-137	106%	2,492
1990	804	299	693	129	1,925	2,683	-759	139%	2,753
1991	1,461	293	995	103	2,853	3,084	-231	108%	3,163
1992	2,138	271	762	95	3,266	3,713	-447	114%	3,761
1993	2,055	299	790	146	3,290	3,664	-374	111%	3,730
1994	1,914	344	954	124	3,336	3,839	-503	115%	3,662
1995	2,102	395	1,072	170	3,740	3,897	-158	104%	3,964
1996	2,030	474	1,089	162	3,755	4,080	-325	109%	4,310
1997	2,207	541	1,260	187	4,195	4,207	-12	100%	4,838
151 KING COVE, CITY OF									
1987	80	52	131	93	356	477	-121	134%	505
1988	91	93	184	128	496	582	-86	117%	591
1989	40	149	283	69	542	664	-123	123%	693
1990	42	159	232	74	508	786	-278	155%	806
1991	127	195	218	118	658	945	-287	144%	969
1992	254	146	240	196	837	1,083	-245	129%	1,097
1993	295	207	328	291	1,122	1,277	-156	114%	1,300
1994	434	238	411	247	1,330	1,349	-19	101%	1,287
1995	261	277	775	52	1,366	1,412	-46	103%	1,436
1996	540	254	643	31	1,468	1,562	-94	106%	1,650
1997	923	281	581	78	1,863	1,975	-113	106%	2,271
152 ALASKA HOUSING FINANCE CORPORATION									
1987	198	233	442	264	1,137	1,933	-796	170%	2,046
1988	228	427	567	423	1,645	2,277	-632	138%	2,315
1989	291	578	693	454	2,016	2,798	-783	139%	2,922
1990	634	770	790	601	2,796	3,458	-662	124%	3,547
1991	867	971	1,241	739	3,818	4,218	-399	110%	4,326
1992	5,229	1,260	6,255	3,510	16,254	16,322	-68	100%	16,534
1993	7,479	3,872	7,440	1,698	20,489	20,311	178	99%	20,678
1994	8,693	4,599	8,697	1,230	23,219	23,187	32	100%	22,116
1995	9,193	5,549	10,748	1,105	26,595	27,635	-1,040	104%	28,108
1996	9,831	6,374	10,643	770	27,619	30,707	-3,088	111%	32,434
1997	12,993	7,113	11,292	743	32,140	37,507	-5,367	117%	43,130

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
153 LOWER YUKON SCHOOL DISTRICT									
1987	989	545	2,206	1,135	4,875	4,676	199	96%	4,951
1988	1,266	946	2,799	906	5,917	5,558	359	94%	5,651
1989	1,946	1,012	3,194	934	7,085	7,020	65	99%	7,332
1990	2,069	1,169	3,879	571	7,687	8,165	-478	106%	8,376
1991	2,604	1,364	4,280	624	8,872	9,407	-536	106%	9,648
1992	2,925	1,564	4,709	659	9,857	10,705	-848	109%	10,844
1993	3,734	1,707	4,941	635	11,017	12,844	-1,827	117%	13,076
1994	4,933	1,813	5,313	467	12,526	14,262	-1,737	114%	13,604
1995	5,176	1,904	5,224	537	12,841	15,487	-2,646	121%	15,752
1996	5,399	2,075	5,323	508	13,305	16,604	-3,298	125%	17,538
1997	6,162	2,300	5,481	568	14,511	17,950	-3,439	124%	20,641
154 NORTHWEST ARCTIC SCHOOL DISTRICT									
1987	621	601	2,443	1,021	4,686	8,264	-3,578	176%	8,750
1988	1,819	1,100	2,332	1,136	6,387	9,867	-3,480	154%	10,033
1989	2,279	1,129	2,836	1,175	7,420	11,241	-3,821	151%	11,741
1990	2,469	1,319	3,556	1,073	8,416	12,752	-4,336	152%	13,081
1991	2,967	1,552	4,043	1,169	9,730	14,178	-4,448	146%	14,541
1992	3,519	1,684	4,448	998	10,650	16,062	-5,412	151%	16,270
1993	3,100	2,025	5,399	1,176	11,699	16,728	-5,029	143%	17,030
1994	3,626	2,179	5,842	1,191	12,838	18,280	-5,442	142%	17,436
1995	4,807	2,210	6,308	1,118	14,443	20,430	-5,987	141%	20,779
1996	4,862	2,510	6,539	1,060	14,971	21,335	-6,365	143%	22,535
1997	5,855	2,770	6,843	986	16,454	23,204	-6,751	141%	26,683
155 SOUTHEAST ISLANDS SCHOOL DISTRICT									
1987	7	95	436	57	595	648	-53	109%	686
1988	19	140	467	117	743	791	-48	106%	804
1989	206	158	493	106	963	1,089	-126	113%	1,137
1990	470	132	353	78	1,034	1,200	-166	116%	1,231
1991	739	144	471	58	1,411	1,328	83	94%	1,362
1992	907	169	474	131	1,681	1,521	159	90%	1,541
1993	1,232	146	446	308	2,131	1,800	331	84%	1,832
1994	1,486	153	439	261	2,339	2,189	151	94%	2,087
1995	1,770	139	335	249	2,493	2,250	243	90%	2,288
1996	1,877	168	324	207	2,575	2,498	77	97%	2,639
1997	1,884	202	525	230	2,841	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

	*****************Projected Benefit Obligation*****************					Net Assets	Unfunded	Assets	Market
	Current					Available	Pension	as Pct.	Value
	Retirees &	Contribs	***Employer Financed***			for	Benefit	of	of
	Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
156 PRIBILOF REGION SCHOOL DISTRICT									
1987	67	58	267	83	475	592	-117	125%	626
1988	79	106	410	26	621	629	-8	101%	639
1989	138	92	399	14	643	782	-139	122%	816
1990	134	150	452	14	750	884	-134	118%	906
1991	183	173	515	24	895	977	-82	109%	1,002
1992	183	208	596	59	1,046	1,132	-85	108%	1,146
1993	300	189	420	92	1,001	1,258	-256	126%	1,281
1994	466	270	579	94	1,409	1,442	-32	102%	1,375
1995	480	295	601	83	1,460	1,583	-123	108%	1,610
1996	613	295	511	69	1,489	1,660	-171	111%	1,753
1997	664	341	576	67	1,649	1,823	-175	111%	2,096
157 LOWER KUSKOKWIM SCHOOL DISTRICT									
1987	865	1,241	2,575	3,337	8,018	10,094	-2,076	126%	10,688
1988	2,071	2,317	4,152	3,688	12,228	13,002	-774	106%	13,221
1989	3,106	2,553	5,760	2,652	14,072	15,346	-1,273	109%	16,029
1990	3,035	3,202	7,743	2,333	16,312	18,366	-2,053	113%	18,840
1991	4,449	3,656	8,805	2,061	18,972	21,274	-2,303	112%	21,820
1992	5,302	3,992	9,519	1,976	20,790	25,249	-4,460	121%	25,577
1993	5,866	4,387	10,861	1,804	22,918	27,856	-4,937	122%	28,359
1994	7,131	4,836	12,066	1,464	25,496	30,767	-5,271	121%	29,346
1995	7,145	5,354	13,368	1,344	27,211	33,820	-6,609	124%	34,399
1996	7,009	6,120	13,774	1,002	27,905	34,871	-6,966	125%	36,833
1997	9,601	6,638	14,315	988	31,543	39,760	-8,217	126%	45,720
158 KODIAK ISLAND SCHOOL DISTRICT									
1987	1,448	584	2,391	662	5,085	5,685	-600	112%	6,019
1988	2,911	667	2,000	899	6,477	7,111	-634	110%	7,231
1989	3,298	787	2,286	960	7,331	7,794	-462	106%	8,140
1990	3,341	835	2,599	692	7,467	8,751	-1,284	117%	8,977
1991	4,265	949	3,094	555	8,862	8,273	589	93%	8,485
1992	4,717	1,099	3,376	627	9,818	9,413	405	96%	9,535
1993	4,847	1,240	3,832	724	10,642	10,613	30	100%	10,804
1994	5,432	1,394	4,219	595	11,640	11,620	20	100%	11,083
1995	5,624	1,463	4,656	370	12,114	12,290	-176	101%	12,500
1996	6,321	1,624	4,384	425	12,754	13,890	-1,136	109%	14,671
1997	7,852	1,759	4,385	441	14,437	15,365	-928	106%	17,668

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
159 YUKON FLATS SCHOOL DISTRICT									
1987	237	76	332	268	913	1,588	-675	174%	1,681
1988	202	220	360	246	1,028	1,813	-785	176%	1,843
1989	309	204	518	258	1,289	2,156	-867	167%	2,251
1990	281	254	620	372	1,527	2,388	-862	156%	2,450
1991	399	273	787	309	1,768	2,599	-831	147%	2,665
1992	543	319	1,053	296	2,211	3,079	-868	139%	3,119
1993	383	388	1,339	272	2,382	3,189	-807	134%	3,246
1994	506	443	1,461	308	2,718	3,570	-852	131%	3,405
1995	456	517	1,710	250	2,933	3,928	-995	134%	3,995
1996	395	564	1,732	322	3,013	3,994	-981	133%	4,219
1997	869	565	1,698	357	3,489	4,738	-1,250	136%	5,449
160 YUKON-KOYUKOK SCHOOL DISTRICT									
1987	67	178	604	387	1,236	2,272	-1,036	184%	2,405
1988	95	425	729	535	1,784	2,741	-957	154%	2,787
1989	383	380	802	404	1,969	3,607	-1,638	183%	3,767
1990	669	404	860	335	2,268	3,987	-1,719	176%	4,090
1991	903	440	993	432	2,767	4,461	-1,694	161%	4,575
1992	1,036	449	1,007	568	3,060	5,127	-2,067	168%	5,193
1993	991	476	1,269	583	3,319	5,321	-2,003	160%	5,417
1994	1,281	498	1,326	578	3,682	5,747	-2,064	156%	5,481
1995	1,855	431	1,357	377	4,020	6,072	-2,052	151%	6,176
1996	1,589	492	1,350	321	3,752	6,304	-2,552	168%	6,659
1997	2,650	437	1,116	323	4,526	7,174	-2,648	159%	8,250
161 NORTH SLOPE BOROUGH SCHOOL DISTRICT									
1987	1,994	1,057	3,139	1,221	7,411	8,541	-1,130	115%	9,043
1988	3,606	1,470	2,895	1,361	9,332	9,665	-333	104%	9,828
1989	4,526	1,590	3,940	1,133	11,189	11,310	-120	101%	11,813
1990	5,817	1,691	3,382	1,257	12,147	13,670	-1,523	113%	14,023
1991	7,861	2,023	4,311	1,386	15,581	15,975	-394	103%	16,385
1992	8,556	2,239	4,747	1,611	17,153	17,993	-840	105%	18,226
1993	9,321	2,550	5,382	1,703	18,955	21,197	-2,242	112%	21,580
1994	11,249	2,876	6,415	1,644	22,185	23,444	-1,259	106%	22,361
1995	12,110	3,305	7,272	1,641	24,328	26,016	-1,688	107%	26,461
1996	12,572	3,768	8,251	1,608	26,199	27,923	-1,724	107%	29,493
1997	16,075	3,866	8,074	1,554	29,569	32,687	-3,117	111%	37,587

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
162 ALEUTIAN REGION SCHOOL DISTRICT									
1987	57	31	150	36	274	638	-364	233%	675
1988	62	105	154	86	407	757	-350	186%	769
1989	213	93	138	104	547	925	-378	169%	966
1990	426	36	79	31	572	1,016	-444	178%	1,042
1991	491	14	61	32	599	1,127	-529	188%	1,156
1992	508	13	48	32	601	1,227	-626	204%	1,243
1993	1,018	18	386	46	1,469	2,783	-1,314	189%	2,833
1994	944	23	410	60	1,437	2,911	-1,475	203%	2,777
1995	1,012	31	430	24	1,497	3,101	-1,604	207%	3,154
1996	1,037	38	407	31	1,512	3,290	-1,779	218%	3,476
1997	1,055	41	397	20	1,513	3,492	-1,979	231%	4,015
163 CORDOVA COMMUNITY HOSPITAL									
1987	397	111	514	101	1,123	1,300	-177	116%	1,376
1988	396	188	541	154	1,279	1,414	-135	111%	1,437
1989	344	239	594	225	1,402	1,670	-268	119%	1,744
1990	394	235	651	123	1,404	1,924	-521	137%	1,974
1991	1,005	242	635	129	2,012	2,101	-89	104%	2,155
1992	1,179	286	685	153	2,302	2,361	-59	103%	2,392
1993	1,217	319	800	228	2,564	2,558	6	100%	2,605
1994	1,317	424	1,130	246	3,117	2,870	247	92%	2,738
1995	1,391	500	1,237	254	3,382	3,190	192	94%	3,245
1996	1,311	566	1,165	201	3,242	3,512	-269	108%	3,709
1997	2,380	537	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	-247	117%	1,697
1989	928	200	359	392	1,879	2,087	-208	111%	2,179
1990	809	220	636	332	1,998	2,325	-328	116%	2,385
1991	1,268	283	725	305	2,581	2,784	-202	108%	2,855
1992	1,346	323	859	379	2,907	3,193	-286	110%	3,235
1993	1,169	402	1,127	364	3,063	3,437	-374	112%	3,499
1994	1,195	474	1,309	407	3,385	3,747	-362	111%	3,574
1995	1,288	570	1,484	352	3,693	4,297	-604	116%	4,371
1996	1,628	657	1,433	395	4,113	4,889	-775	119%	5,163
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

	******************Projected Benefit Obligation*******************								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
165 SITKA COMMUNITY HOSPITAL									
1987	531	190	782	304	1,807	2,457	-650	136%	2,601
1988	665	455	861	423	2,404	2,919	-515	121%	2,968
1989	1,126	524	1,183	351	3,185	3,536	-351	111%	3,693
1990	1,319	621	1,445	346	3,731	4,048	-318	108%	4,153
1991	1,766	706	1,721	402	4,596	4,453	143	97%	4,567
1992	2,552	734	1,838	326	5,450	5,417	33	99%	5,487
1993	2,774	879	2,221	386	6,260	6,251	9	100%	6,364
1994	3,222	1,027	2,450	215	6,914	6,857	57	99%	6,540
1995	3,658	1,154	2,613	225	7,650	7,990	-340	104%	8,126
1996	3,764	1,389	2,591	240	7,984	8,907	-923	112%	9,408
1997	4,305	1,540	2,870	290	9,004	9,930	-926	110%	11,419
166 TANANA CITY SCHOOL DISTRICT									
1987	2	10	49	87	148	141	7	95%	149
1988	1	56	67	105	229	183	46	80%	186
1989	3	50	67	90	210	171	40	81%	178
1990	97	55	123	37	312	248	64	79%	254
1991	57	60	104	64	284	290	-6	102%	298
1992	62	67	153	66	348	356	-8	102%	360
1993	121	80	203	106	511	434	78	85%	441
1994	135	92	251	36	514	498	16	97%	475
1995	144	107	325	69	646	577	68	89%	587
1996	142	112	294	73	621	612	9	99%	646
1997	204	125	321	53	704	697	6	99%	802
167 SOUTHEASTERN REGIONAL RESOURCE CENTER									
1987	103	45	191	101	440	684	-244	155%	724
1988	293	82	156	111	642	876	-234	136%	890
1989	381	81	179	94	736	1,012	-277	138%	1,057
1990	563	90	158	145	957	1,144	-187	120%	1,174
1991	859	102	310	124	1,395	1,527	-132	109%	1,566
1992	1,044	89	231	238	1,601	1,660	-58	104%	1,681
1993	793	201	338	240	1,572	1,549	23	99%	1,577
1994	914	177	345	196	1,632	1,758	-126	108%	1,677
1995	1,000	154	477	233	1,864	1,857	7	100%	1,888
1996	951	246	578	155	1,930	2,205	-275	114%	2,329
1997	1,249	335	702	121	2,408	2,592	-184	108%	2,980

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

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

	Projected Benefit Obligation: Current Retirees & Terminated	Contribs With Int	Employer Financed: Vested	Employer Financed: Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
168 HYDABURG CITY SCHOOLS									
1987	3	18	0	80	101	127	-26	126%	134
1988	0	32	65	63	160	153	7	96%	155
1989	1	36	115	68	221	191	30	86%	199
1990	3	33	137	29	202	215	-13	106%	220
1991	3	46	144	69	262	267	-5	102%	274
1992	2	60	173	112	347	348	-1	100%	353
1993	2	75	302	139	517	401	115	78%	409
1994	1	80	288	66	435	456	-21	105%	434
1995	3	97	357	61	517	549	-31	106%	558
1996	42	121	357	47	568	654	-86	115%	691
1997	42	115	362	6	525	761	-236	145%	875
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	886	1,092	-207	123%	1,140
1990	360	163	392	22	936	1,241	-304	133%	1,273
1991	468	173	502	13	1,155	1,328	-173	115%	1,363
1992	612	180	485	33	1,310	1,501	-191	115%	1,521
1993	666	212	558	43	1,479	1,587	-108	107%	1,615
1994	591	242	432	15	1,279	1,651	-372	129%	1,574
1995	1,152	222	221	29	1,623	2,107	-483	130%	2,143
1996	1,112	298	201	27	1,638	2,199	-561	134%	2,323
1997	1,160	357	240	47	1,804	2,362	-559	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

		******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
171 BARROW, CITY OF										
	1987	15	38	71	136	260	413	-153	159%	437
	1988	0	119	121	114	354	451	-97	127%	458
	1989	6	80	230	36	353	596	-243	169%	622
	1990	105	70	189	45	410	699	-290	170%	717
	1991	90	141	335	67	633	900	-267	142%	923
	1992	219	204	357	84	864	1,116	-251	129%	1,130
	1993	270	260	385	148	1,063	1,219	-156	115%	1,241
	1994	284	251	553	137	1,224	1,299	-75	106%	1,239
	1995	530	404	541	127	1,602	1,786	-184	111%	1,816
	1996	568	187	574	123	1,452	1,784	-332	123%	1,885
	1997	762	356	646	165	1,930	2,046	-116	106%	2,352
172 ST. PAUL, CITY OF										
	1987	112	79	64	185	440	535	-95	122%	566
	1988	89	172	107	268	636	703	-67	111%	714
	1989	159	175	161	149	644	872	-228	135%	910
	1990	169	151	213	103	637	1,001	-363	157%	1,027
	1991	317	142	251	55	766	1,175	-409	153%	1,205
	1992	518	160	278	124	1,081	1,428	-347	132%	1,447
	1993	499	219	391	169	1,278	1,565	-287	122%	1,593
	1994	514	303	543	242	1,602	1,751	-149	109%	1,670
	1995	585	356	680	315	1,937	2,180	-243	113%	2,217
	1996	469	428	823	247	1,966	2,323	-356	118%	2,453
	1997	467	519	906	243	2,134	2,761	-626	129%	3,175
173 ANCHORAGE, MUNICIPALITY OF										
	1987	76,681	22,733	72,626	14,521	186,561	185,466	1,095	99%	196,384
	1988	86,590	30,762	85,183	10,981	213,516	209,454	4,062	98%	212,991
	1989	110,198	31,882	83,067	8,371	233,518	228,228	5,290	98%	238,387
	1990	116,791	35,455	96,038	6,462	254,746	256,437	-1,690	101%	263,052
	1991	138,146	39,333	114,496	4,733	296,709	278,624	18,085	94%	285,766
	1992	158,170	44,416	124,894	5,610	333,091	318,627	14,464	96%	322,761
	1993	170,550	50,409	140,258	7,520	368,738	368,392	346	100%	375,048
	1994	201,308	54,830	150,044	6,650	412,832	404,519	8,313	98%	385,833
	1995	228,321	53,158	149,274	6,675	437,428	434,231	3,196	99%	441,662
	1996	237,192	57,747	138,087	5,762	438,788	479,444	-40,656	109%	506,409
	1997	280,843	63,199	145,564	6,262	495,868	525,523	-29,655	106%	604,305

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

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

	******Projected Benefit Obligation******								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
174 KODIAK ISLAND BOROUGH									
1987	620	254	626	428	1,928	2,222	-294	115%	2,352
1988	906	416	863	495	2,680	2,896	-216	108%	2,944
1989	1,518	445	1,038	327	3,329	3,468	-139	104%	3,622
1990	1,941	546	1,182	219	3,889	4,227	-339	109%	4,337
1991	2,410	597	1,463	185	4,655	4,583	72	98%	4,700
1992	2,596	719	1,742	299	5,356	5,277	79	99%	5,345
1993	2,862	908	2,088	462	6,319	6,240	79	99%	6,353
1994	3,035	1,091	2,516	366	7,007	6,802	206	97%	6,488
1995	3,224	1,298	3,018	364	7,905	7,838	67	99%	7,972
1996	3,044	1,560	3,243	317	8,165	8,532	-368	104%	9,012
1997	4,872	1,697	3,233	201	10,004	10,965	-961	110%	12,608
175 NOME JOINT UTILITIES									
1987	201	56	308	56	621	1,214	-593	195%	1,285
1988	185	195	327	50	757	1,355	-598	179%	1,377
1989	221	191	433	53	898	1,584	-686	176%	1,654
1990	336	185	422	33	975	1,753	-778	180%	1,798
1991	355	262	643	30	1,289	1,969	-680	153%	2,019
1992	240	317	858	44	1,458	2,123	-665	146%	2,151
1993	566	303	825	96	1,789	2,335	-546	131%	2,378
1994	520	388	995	83	1,986	2,557	-571	129%	2,439
1995	722	450	945	14	2,132	3,047	-915	143%	3,099
1996	914	460	837	41	2,252	3,320	-1,068	147%	3,507
1997	1,028	536	939	59	2,561	3,639	-1,078	142%	4,184
176 SAND POINT, CITY OF									
1987	126	50	85	93	354	515	-161	145%	545
1988	131	83	46	127	387	456	-69	118%	463
1989	231	82	53	142	508	476	32	94%	497
1990	241	125	91	209	666	567	99	85%	581
1991	255	120	204	121	701	626	75	89%	642
1992	240	121	291	146	799	739	60	92%	749
1993	264	148	381	185	977	908	68	93%	925
1994	360	124	483	66	1,033	1,093	-60	106%	1,043
1995	332	167	576	133	1,208	1,277	-69	106%	1,299
1996	426	227	555	65	1,274	1,531	-257	120%	1,617
1997	473	221	581	75	1,351	1,735	-385	128%	1,996

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
177 KETCHIKAN GATEWAY SCHOOL DISTRICT									
1987	609	181	470	790	2,050	1,174	876	57%	1,243
1988	815	311	1,133	728	2,987	1,572	1,415	53%	1,598
1989	1,273	383	1,395	528	3,579	2,203	1,376	62%	2,301
1990	997	481	1,791	490	3,759	2,789	969	74%	2,861
1991	1,667	592	2,085	426	4,770	3,518	1,253	74%	3,608
1992	2,572	693	2,312	571	6,148	4,866	1,282	79%	4,929
1993	3,144	785	2,350	686	6,965	6,107	859	88%	6,217
1994	3,860	956	3,036	321	8,172	7,078	1,094	87%	6,751
1995	4,091	1,077	3,189	462	8,819	7,726	1,093	88%	7,859
1996	4,191	1,157	3,236	277	8,860	8,426	435	95%	8,900
1997	4,098	1,305	3,218	351	8,972	9,172	-200	102%	10,547
178 DILLINGHAM, CITY OF									
1987	223	137	242	254	856	1,179	-323	138%	1,248
1988	258	276	409	140	1,083	1,408	-325	130%	1,431
1989	295	276	562	166	1,299	1,644	-344	127%	1,717
1990	198	325	715	146	1,383	1,790	-407	129%	1,836
1991	379	393	834	124	1,731	2,085	-355	120%	2,139
1992	466	442	1,005	259	2,173	2,616	-444	120%	2,650
1993	674	532	1,135	320	2,660	2,575	85	97%	2,621
1994	776	657	1,379	286	3,097	2,916	181	94%	2,781
1995	771	604	1,438	267	3,080	3,346	-266	109%	3,403
1996	931	715	1,479	154	3,278	3,535	-257	108%	3,734
1997	1,372	849	1,713	168	4,102	4,547	-445	111%	5,228
179 UNALASKA, CITY OF									
1987	178	316	683	250	1,427	2,781	-1,354	195%	2,944
1988	176	481	698	449	1,804	3,197	-1,393	177%	3,250
1989	657	488	823	472	2,440	4,029	-1,589	165%	4,208
1990	662	607	1,116	400	2,786	4,614	-1,828	166%	4,733
1991	696	842	1,697	297	3,533	5,141	-1,608	146%	5,272
1992	1,077	1,154	2,110	577	4,918	6,132	-1,215	125%	6,212
1993	2,114	1,286	2,389	633	6,422	7,193	-772	112%	7,323
1994	2,328	1,744	2,678	702	7,451	7,765	-314	104%	7,406
1995	2,513	2,162	3,208	759	8,643	8,989	-346	104%	9,143
1996	2,750	2,529	3,018	703	9,001	9,730	-730	108%	10,278
1997	3,444	2,834	3,193	684	10,155	12,571	-2,417	124%	14,456

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
180 KENAI PENINSULA BOROUGH									
1987	3,435	1,195	4,099	1,161	9,890	9,771	119	99%	10,346
1988	6,132	1,899	3,626	1,159	12,816	11,895	921	93%	12,095
1989	6,562	2,279	4,672	1,149	14,662	13,672	989	93%	14,280
1990	7,255	2,804	6,081	811	16,952	16,086	866	95%	16,501
1991	8,681	3,235	7,042	701	19,659	17,882	1,776	91%	18,341
1992	9,446	3,790	8,637	839	22,711	21,313	1,398	94%	21,589
1993	10,764	4,344	9,522	968	25,599	25,143	456	98%	25,598
1994	12,899	4,932	11,152	756	29,739	28,373	1,366	95%	27,062
1995	14,154	5,526	12,357	812	32,850	31,465	1,385	96%	32,004
1996	15,521	5,739	10,343	610	32,213	35,499	-3,286	110%	37,496
1997	19,614	6,142	10,768	597	37,120	41,063	-3,943	111%	47,218
181 KETCHIKAN, CITY OF									
1987	6,238	923	3,382	855	11,398	9,495	1,903	83%	10,053
1988	8,570	1,187	3,634	781	14,172	11,026	3,146	78%	11,212
1989	10,011	1,273	3,732	867	15,883	8,828	7,055	56%	9,220
1990	10,058	1,608	4,569	811	17,046	10,455	6,590	61%	10,725
1991	10,451	1,906	5,823	618	18,798	11,266	7,532	60%	11,555
1992	11,526	2,261	6,535	813	21,134	13,289	7,846	63%	13,461
1993	12,452	2,655	7,316	1,040	23,463	17,218	6,246	73%	17,529
1994	14,571	2,955	8,200	1,002	26,728	20,418	6,310	76%	19,474
1995	15,396	3,191	9,325	783	28,694	22,348	6,347	78%	22,730
1996	15,926	3,444	8,300	592	28,261	24,934	3,328	88%	26,336
1997	19,258	3,690	8,452	408	31,807	28,430	3,377	89%	32,692
182 SEWARD, CITY OF									
1987	688	396	1,769	235	3,088	3,671	-583	119%	3,887
1988	1,330	688	2,004	276	4,298	4,511	-213	105%	4,587
1989	1,401	749	2,212	331	4,693	5,238	-545	112%	5,471
1990	1,634	943	2,517	361	5,454	5,995	-541	110%	6,150
1991	2,115	1,046	2,882	368	6,410	6,652	-242	104%	6,823
1992	2,685	1,181	3,333	371	7,571	7,726	-155	102%	7,826
1993	3,222	1,204	3,599	464	8,489	8,988	-499	106%	9,151
1994	3,629	1,387	4,070	419	9,505	9,800	-295	103%	9,347
1995	4,405	1,623	4,431	388	10,847	11,112	-265	102%	11,303
1996	4,730	1,862	4,316	225	11,133	11,936	-804	107%	12,608
1997	5,290	2,094	4,667	196	12,247	13,211	-964	108%	15,192

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

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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Available for Benefits	Pension Benefit Obligation	as Pct. of PBO	Value of Assets
183 FORT YUKON, CITY OF									
1987	0	16	32	106	154	247	-93	160%	261
1988	0	22	33	97	152	287	-135	189%	291
1989	31	24	126	69	250	352	-102	141%	367
1990	28	20	136	66	250	391	-141	156%	401
1991	76	30	150	88	344	454	-110	132%	465
1992	87	87	210	44	429	596	-167	139%	604
1993	55	88	213	60	416	630	-214	151%	642
1994	62	100	238	82	482	685	-203	142%	653
1995	61	121	297	40	519	779	-261	150%	793
1996	85	91	258	78	512	799	-288	156%	844
1997	154	90	288	36	569	897	-328	158%	1,031
184 BRISTOL BAY BOROUGH SCHOOL DISTRICT									
1987	363	80	332	107	882	688	194	78%	728
1988	448	97	442	135	1,122	935	187	83%	950
1989	667	112	406	94	1,279	1,053	226	82%	1,099
1990	723	139	499	136	1,498	1,270	229	85%	1,302
1991	676	161	663	82	1,583	1,300	283	82%	1,333
1992	943	194	726	64	1,927	1,681	246	87%	1,702
1993	888	240	808	106	2,043	1,769	274	87%	1,801
1994	866	273	970	87	2,196	1,966	230	90%	1,875
1995	973	298	1,020	66	2,358	2,213	145	94%	2,250
1996	1,171	347	922	71	2,511	2,383	128	95%	2,517
1997	1,182	385	1,033	90	2,691	2,669	22	99%	3,069
185 CORDOVA PUBLIC SCHOOLS									
1987	212	104	537	116	969	734	235	76%	777
1988	601	120	528	96	1,345	1,058	287	79%	1,075
1989	612	151	615	59	1,437	1,124	313	78%	1,174
1990	597	186	680	95	1,557	1,347	210	87%	1,382
1991	671	234	857	127	1,889	1,562	326	83%	1,602
1992	624	295	1,027	160	2,106	1,883	222	89%	1,908
1993	990	299	970	151	2,410	2,236	174	93%	2,277
1994	1,148	253	989	69	2,458	2,235	223	91%	2,131
1995	1,189	293	1,103	77	2,663	2,403	260	90%	2,444
1996	1,182	338	1,130	54	2,703	2,553	151	94%	2,696
1997	1,551	364	1,019	129	3,063	3,030	33	99%	3,484

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

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

		*****Projected Benefit Obligation*****								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
186 CRAIG, CITY OF										
	1987	3	60	150	98	311	397	-86	128%	420
	1988	41	117	426	180	764	542	222	71%	551
	1989	66	127	363	134	690	669	21	97%	698
	1990	127	137	316	159	738	797	-58	108%	817
	1991	122	170	501	102	895	951	-56	106%	976
	1992	305	163	480	77	1,026	1,119	-93	109%	1,133
	1993	308	221	649	104	1,282	1,373	-91	107%	1,398
	1994	452	274	782	134	1,642	1,640	2	100%	1,565
	1995	547	330	897	133	1,907	1,869	38	98%	1,901
	1996	561	397	969	169	2,095	2,015	80	96%	2,128
	1997	571	471	1,165	151	2,358	2,295	63	97%	2,639
187 PETERSBURG GENERAL HOSPITAL										
	1987	207	57	470	96	830	1,137	-307	137%	1,203
	1988	247	225	537	110	1,119	1,444	-325	129%	1,468
	1989	384	245	608	116	1,353	1,746	-393	129%	1,823
	1990	544	271	613	175	1,603	2,105	-502	131%	2,159
	1991	695	334	870	157	2,055	2,477	-421	121%	2,540
	1992	1,152	349	963	50	2,513	2,962	-449	118%	3,001
	1993	1,739	341	812	120	3,012	3,948	-936	131%	4,019
	1994	2,049	382	762	138	3,332	4,288	-956	129%	4,090
	1995	2,430	340	767	176	3,714	4,705	-991	127%	4,785
	1996	2,040	502	775	222	3,538	4,954	-1,416	140%	5,233
	1997	2,384	557	940	197	4,078	5,642	-1,563	138%	6,487
190 KENAI PENINSULA SCHOOL DISTRICT										
	1987	3,872	1,083	5,069	2,036	12,060	9,111	2,949	76%	9,647
	1988	5,271	1,711	5,793	2,102	14,877	11,204	3,673	75%	11,393
	1989	6,382	1,969	6,872	2,162	17,384	13,391	3,993	77%	13,987
	1990	5,970	2,292	7,743	1,889	17,893	15,903	1,990	89%	16,313
	1991	8,579	2,760	9,423	1,893	22,656	18,467	4,188	82%	18,941
	1992	10,219	3,153	10,735	2,119	26,225	22,873	3,352	87%	23,170
	1993	10,910	3,623	11,460	2,485	28,477	26,615	1,862	93%	27,096
	1994	12,815	4,200	13,037	1,907	31,959	30,029	1,931	94%	28,641
	1995	13,539	4,724	14,316	1,815	34,394	33,267	1,127	97%	33,836
	1996	13,996	5,459	14,176	1,633	35,263	36,356	-1,093	103%	38,401
	1997	18,236	5,273	12,404	1,671	37,583	44,780	-7,197	119%	51,493

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

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

		******************Projected Benefit Obligation*******************								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
191 NORTH POLE, CITY OF										
	1987	120	124	570	160	974	934	40	96%	988
	1988	102	361	688	125	1,276	1,424	-148	112%	1,448
	1989	168	323	903	70	1,464	1,818	-354	124%	1,898
	1990	203	349	994	53	1,599	2,141	-543	134%	2,197
	1991	151	445	1,155	48	1,800	2,443	-643	136%	2,506
	1992	632	488	1,444	107	2,671	2,953	-282	111%	2,991
	1993	725	611	1,609	141	3,086	3,231	-145	105%	3,290
	1994	786	694	2,018	104	3,602	3,484	118	97%	3,323
	1995	1,212	740	1,957	67	3,976	3,904	72	98%	3,971
	1996	1,156	803	1,455	107	3,522	4,480	-958	127%	4,732
	1997	1,692	865	1,526	81	4,164	5,756	-1,592	138%	6,619
192 GALENA, CITY OF										
	1987	9	77	368	93	547	657	-110	120%	695
	1988	67	165	367	152	751	882	-131	117%	896
	1989	69	163	331	82	646	1,164	-519	180%	1,215
	1990	251	114	238	104	707	1,324	-617	187%	1,358
	1991	345	187	412	110	1,054	1,609	-555	153%	1,650
	1992	648	183	389	208	1,428	1,888	-461	132%	1,913
	1993	724	212	539	198	1,673	1,954	-281	117%	1,989
	1994	806	235	684	133	1,858	2,149	-291	116%	2,049
	1995	1,274	246	587	121	2,228	2,646	-418	119%	2,691
	1996	1,144	328	629	85	2,186	2,716	-531	124%	2,869
	1997	1,340	355	720	72	2,486	3,242	-756	130%	3,728
193 NENANA, CITY OF										
	1987	0	28	143	41	212	345	-133	163%	365
	1988	0	65	205	39	309	421	-112	136%	428
	1989	113	70	157	45	385	515	-130	134%	537
	1990	111	84	190	36	421	585	-164	139%	600
	1991	226	94	267	17	605	718	-113	119%	737
	1992	218	111	296	42	667	789	-123	118%	800
	1993	590	59	150	71	870	878	-8	101%	894
	1994	638	71	187	56	952	922	30	97%	880
	1995	449	89	320	45	903	919	-16	102%	935
	1996	442	122	363	38	965	980	-15	102%	1,036
	1997	539	128	366	42	1,075	1,187	-112	110%	1,365

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

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

		******************Projected Benefit Obligation******************								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
194 HAINES BOROUGH										
	1987	17	13	6	53	89	88	1	99%	93
	1988	17	25	16	52	110	107	3	97%	108
	1989	18	19	20	46	103	151	-48	147%	157
	1990	17	33	60	56	166	213	-47	128%	218
	1991	25	45	103	97	271	280	-10	103%	287
	1992	25	70	172	91	358	356	2	99%	361
	1993	76	89	253	28	446	402	44	90%	409
	1994	43	114	298	55	509	475	34	93%	453
	1995	159	132	322	33	645	590	55	91%	600
	1996	243	147	278	80	748	655	93	88%	692
	1997	326	185	420	43	974	784	190	80%	901
196 NENANA CITY PUBLIC SCHOOLS										
	1987	0	38	159	61	258	281	-23	109%	297
	1988	76	57	200	66	399	394	5	99%	400
	1989	80	67	209	81	436	483	-47	111%	504
	1990	75	62	255	30	423	553	-129	131%	567
	1991	72	65	372	1	510	599	-89	117%	614
	1992	69	78	371	3	522	693	-171	133%	702
	1993	68	91	457	1	617	758	-141	123%	772
	1994	82	106	483	3	674	832	-158	123%	793
	1995	480	73	295	5	853	1,126	-273	132%	1,145
	1996	483	102	296	22	903	1,211	-308	134%	1,280
	1997	492	118	328	33	970	1,345	-375	139%	1,547
197 UNALAKLEET, CITY OF (TERMINATED)										
	1987	46	25	81	55	207	225	-18	109%	238
	1988	64	19	47	6	136	224	-88	165%	227
	1989	91	0	42	16	149	228	-79	153%	238
	1990	126	0	56	61	243	253	-10	104%	260
	1991	83	0	106	66	255	267	-12	105%	274
	1992	90	0	129	50	269	306	-37	114%	310
	1993	131	0	141	43	316	339	-24	107%	345
	1994	138	0	179	50	368	368	0	100%	351
	1995	104	0	183	54	341	401	-60	118%	408
	1996	106	0	163	42	312	422	-110	135%	446
	1997	112	0	161	42	314	441	-127	140%	507

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

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

		*****Projected Benefit Obligation*****					Net Assets	Unfunded	Assets	Market
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Available for Benefits	Pension Benefit Obligation	as Pct. of PBO	Value of Assets
198 SAXMAN, CITY OF										
	1987	54	1	3	0	58	0	0	0%	0
	1988	27	3	38	34	102	78	24	76%	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	68%	203
	1995	71	6	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	89	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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
201 KAKE, CITY OF (TERMINATED)									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995	0	0	18	0	18	-16	34	-89%	-17
1996	0	0	20	0	20	-23	43	-115%	-25
1997	0	0	21	0	21	-20	41	-95%	-24
202 WHITTIER, CITY OF									
1987	38	38	58	132	266	307	-41	115%	325
1988	46	108	96	155	405	387	18	96%	393
1989	75	67	137	161	440	485	-44	110%	506
1990	65	87	234	118	505	597	-93	118%	613
1991	76	116	285	137	615	758	-143	123%	777
1992	76	149	385	146	756	951	-195	126%	963
1993	293	135	414	134	977	1,102	-126	113%	1,122
1994	699	118	279	51	1,146	1,292	-146	113%	1,232
1995	774	112	290	85	1,261	1,434	-174	114%	1,459
1996	671	134	291	62	1,158	1,532	-374	132%	1,618
1997	809	133	318	20	1,280	1,737	-457	136%	1,997
203 MUNI OF ANCHORAGE PARKING AUTHORITY									
1987	21	14	18	64	117	159	-42	136%	168
1988	16	70	33	83	202	232	-30	115%	235
1989	27	64	44	88	223	331	-108	148%	345
1990	55	71	84	111	320	426	-106	133%	437
1991	60	100	135	134	429	551	-122	128%	565
1992	132	131	192	136	591	677	-87	115%	686
1993	196	160	217	136	709	793	-84	112%	808
1994	268	212	239	148	867	938	-71	108%	894
1995	279	281	341	149	1,049	1,222	-173	116%	1,243
1996	397	361	335	157	1,249	1,445	-195	116%	1,526
1997	753	306	233	95	1,387	1,831	-444	132%	2,105

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
204 CRAIG SCHOOL DISTRICT									
1987	0	6	0	71	77	29	48	38%	30
1988	0	12	90	0	102	48	54	47%	48
1989	69	13	39	0	122	74	48	61%	77
1990	0	20	73	4	97	113	-17	116%	116
1991	0	24	97	10	131	147	-16	112%	151
1992	67	43	60	57	227	246	-19	108%	250
1993	80	68	84	118	350	359	-9	103%	366
1994	90	97	95	133	415	435	-20	105%	415
1995	101	119	131	181	532	563	-31	106%	573
1996	121	150	188	198	656	630	26	96%	665
1997	170	159	275	181	785	787	-2	100%	904
205 DILLINGHAM CITY SCHOOL DISTRICT									
1987	181	50	508	170	909	266	643	29%	281
1988	201	137	583	192	1,113	493	620	44%	501
1989	422	143	619	128	1,313	783	530	60%	817
1990	392	177	706	115	1,389	977	412	70%	1,003
1991	447	174	753	85	1,459	1,112	347	76%	1,141
1992	686	184	750	75	1,695	1,451	244	86%	1,470
1993	927	185	665	112	1,890	1,834	56	97%	1,867
1994	986	161	728	115	1,989	1,907	82	96%	1,819
1995	954	187	771	95	2,007	2,152	-145	107%	2,189
1996	1,110	206	852	91	2,260	2,338	-78	103%	2,470
1997	978	287	1,042	97	2,404	2,734	-330	114%	3,144
206 THORNE BAY, CITY OF									
1987	0	12	0	29	41	60	-19	146%	63
1988	0	26	0	53	79	102	-23	129%	103
1989	0	40	0	88	129	168	-39	130%	175
1990	0	36	26	94	156	203	-47	130%	208
1991	0	35	49	102	186	238	-52	128%	244
1992	0	48	132	75	256	315	-60	123%	320
1993	1	73	219	80	373	384	-11	103%	391
1994	5	79	290	33	407	420	-14	103%	401
1995	6	105	343	53	507	518	-11	102%	527
1996	35	124	283	38	480	598	-118	125%	632
1997	142	106	289	42	579	791	-212	137%	910

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

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

	*****************Projected Benefit Obligation*****************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
208 AKUTAN, CITY OF									
1987	0	0	0	0	0	0	0	0%	0
1988	0	24	15	34	73	81	-8	111%	82
1989	0	27	19	61	108	122	-14	113%	127
1990	0	38	19	88	145	151	-6	104%	155
1991	0	51	120	37	208	196	11	94%	201
1992	0	42	160	25	227	222	5	98%	225
1993	0	59	206	37	302	275	27	91%	280
1994	0	73	264	18	354	326	28	92%	311
1995	0	66	248	31	344	374	-30	109%	381
1996	0	90	257	45	391	435	-43	111%	459
1997	0	112	378	26	516	549	-33	106%	631
209 UNALASKA CITY SCHOOL DISTRICT									
1987	1	17	0	39	57	98	-41	172%	103
1988	0	22	0	63	85	128	-43	151%	130
1989	1	33	0	101	135	178	-42	132%	185
1990	1	36	83	24	144	219	-75	152%	224
1991	200	31	31	34	296	345	-49	117%	354
1992	198	33	38	37	305	381	-75	125%	386
1993	195	53	85	48	382	452	-70	118%	460
1994	200	88	95	75	459	530	-71	115%	506
1995	203	123	115	131	573	623	-50	109%	634
1996	341	112	48	177	677	701	-24	104%	741
1997	367	147	110	195	819	834	-15	102%	959
211 KASHUNAMIUT SCHOOL DISTRICT									
1987	0	0	30	69	99	108	-9	109%	114
1988	0	59	11	169	239	195	44	82%	198
1989	4	73	13	185	275	300	-24	109%	313
1990	6	96	17	264	384	395	-12	103%	405
1991	82	108	237	53	480	491	-11	102%	504
1992	109	132	260	84	584	640	-56	110%	649
1993	92	166	300	134	692	760	-68	110%	774
1994	270	160	220	160	810	905	-95	112%	863
1995	255	208	315	183	960	1,090	-130	114%	1,109
1996	256	227	350	232	1,064	1,160	-95	109%	1,225
1997	256	268	486	129	1,139	1,374	-234	121%	1,580

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

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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current					Available	Pension	as Pct.	Value
	Retirees &	Contribs	***Employer Financed***			for	Benefit	of	of
	Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
212 SEWARD GENERAL HOSPITAL									
1987	142	61	930	261	1,394	369	1,025	26%	390
1988	1,077	103	698	201	2,079	1,718	361	83%	1,747
1989	1,051	170	918	134	2,274	881	1,392	39%	920
1990	1,061	230	1,109	77	2,478	1,139	1,339	46%	1,168
1991	1,909	193	687	126	2,914	1,419	1,496	49%	1,455
1992	2,171	249	818	155	3,393	1,674	1,719	49%	1,696
1993	2,242	363	1,272	181	4,057	2,258	1,799	56%	2,299
1994	2,773	393	1,185	141	4,492	2,631	1,861	59%	2,510
1995	2,811	470	1,271	175	4,728	2,769	1,960	59%	2,816
1996	2,906	524	1,257	113	4,800	3,717	1,083	77%	3,926
1997	5,282	0	146	1	5,429	3,570	1,858	66%	4,105
213 WAINWRIGHT, CITY OF									
1987	0	3	18	29	50	36	14	72%	38
1988	0	43	12	82	137	56	81	41%	56
1989	0	30	90	43	164	89	75	54%	92
1990	0	37	127	44	208	107	102	51%	109
1991	0	84	141	66	291	181	110	62%	185
1992	102	26	84	0	212	126	86	59%	128
1993	100	0	129	0	229	142	87	62%	144
1994	101	0	130	11	241	142	99	59%	135
1995	95	0	89	3	186	182	4	98%	185
1996	93	0	41	26	159	167	-8	105%	176
1997	109	0	24	3	136	183	-46	135%	210
214 ST. MARY'S, CITY OF									
1987	0	8	91	26	125	41	84	33%	43
1988	0	15	64	49	128	85	43	66%	86
1989	3	16	96	15	130	118	12	91%	123
1990	103	50	21	26	200	232	-32	116%	238
1991	83	64	33	40	220	255	-35	116%	262
1992	134	30	54	36	255	342	-88	134%	347
1993	188	40	63	67	359	401	-42	112%	408
1994	178	51	98	56	384	439	-55	114%	418
1995	250	96	112	69	527	508	19	96%	517
1996	231	95	141	65	532	552	-21	104%	583
1997	285	145	230	52	713	658	55	92%	757

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

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

		******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Available for Benefits	Pension Benefit Obligation	as Pct. of PBO	Value of Assets
215 HOMER, CITY OF										
	1987	184	115	1,469	318	2,086	1,973	113	95%	2,089
	1988	127	414	2,340	445	3,326	2,607	719	78%	2,651
	1989	529	468	2,599	395	3,991	3,620	371	91%	3,781
	1990	914	608	3,165	194	4,882	4,662	219	95%	4,782
	1991	2,022	714	3,102	165	6,003	5,754	249	96%	5,902
	1992	2,446	842	3,381	264	6,934	7,173	-239	103%	7,266
	1993	2,703	1,065	4,148	233	8,148	8,398	-250	103%	8,550
	1994	3,102	1,291	4,758	213	9,365	9,409	-44	100%	8,974
	1995	3,325	1,545	5,548	214	10,632	10,969	-336	103%	11,156
	1996	5,156	1,681	4,116	165	11,118	13,849	-2,731	125%	14,628
	1997	6,555	1,830	4,066	191	12,643	15,452	-2,809	122%	17,769
216 RUBY, CITY OF										
	1987	0	5	83	6	94	22	72	23%	23
	1988	0	13	103	17	133	42	91	32%	42
	1989	0	19	113	21	153	67	86	44%	69
	1990	7	10	0	34	51	79	-29	155%	81
	1991	0	12	37	4	53	83	-30	157%	85
	1992	0	13	43	5	61	99	-37	162%	100
	1993	0	16	41	6	63	107	-45	170%	109
	1994	0	18	38	5	62	117	-55	189%	111
	1995	0	21	44	8	73	134	-61	184%	136
	1996	0	24	71	7	102	139	-36	136%	146
	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	3	0	18	143	-126	794%	146
	1994	72	0	2	2	76	215	-140	283%	205
	1995	71	0	2	3	76	217	-140	286%	221
	1996	88	0	5	0	94	250	-156	266%	264
	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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
218 SPECIAL EDUCATION SERVICE AGENCY									
1987	0	3	0	11	14	13	1	93%	13
1988	0	15	0	34	49	40	9	82%	40
1989	0	26	0	62	88	91	-2	103%	95
1990	2	37	0	89	127	139	-12	109%	142
1991	9	61	43	73	185	224	-40	121%	230
1992	9	84	135	12	240	318	-78	133%	322
1993	14	120	181	31	346	405	-59	117%	412
1994	10	139	203	33	385	471	-85	122%	449
1995	15	155	257	42	469	564	-95	120%	574
1996	16	250	307	21	594	684	-90	115%	722
1997	94	254	341	30	719	825	-106	115%	948
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	12,611	296	98%	12,028
1995	3,760	4,234	6,571	998	15,563	16,257	-694	104%	16,535
1996	4,368	4,768	6,763	764	16,663	18,458	-1,795	111%	19,496
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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
221 ST. MARY'S SCHOOL DISTRICT									
1987	0	17	4	41	62	119	-57	192%	126
1988	51	66	7	116	240	334	-94	139%	339
1989	160	75	206	162	603	648	-44	107%	676
1990	193	96	370	185	843	870	-27	103%	892
1991	312	114	448	104	979	1,062	-84	108%	1,090
1992	367	146	545	145	1,202	1,324	-122	110%	1,341
1993	461	163	654	44	1,322	1,583	-261	120%	1,612
1994	940	105	381	29	1,455	1,681	-226	116%	1,603
1995	781	87	449	26	1,344	1,799	-455	134%	1,830
1996	885	122	372	29	1,408	1,975	-567	140%	2,086
1997	887	104	420	47	1,458	2,015	-556	138%	2,317
222 SELAWIK CITY COUNCIL									
1987	0	1	0	1	2	2	0	100%	2
1988	0	2	0	4	6	148	-142	2467%	150
1989	0	3	0	14	17	19	-1	112%	19
1990	0	5	0	21	26	2	24	8%	2
1991	0	6	0	21	27	-18	45	-67%	-18
1992	49	0	0	0	49	72	-22	147%	72
1993	48	1	0	-1	48	58	-10	121%	59
1994	50	1	0	2	53	61	-8	115%	58
1995	0	1	0	5	6	22	-15	367%	22
1996	0	2	0	8	10	22	-13	220%	23
1997	0	3	0	14	17	31	-14	182%	36
223 BRISTOL BAY HOUSING AUTHORITY									
1987	0	3	2	29	34	14	20	41%	14
1988	0	22	12	70	104	75	29	72%	76
1989	8	30	16	61	114	139	-25	122%	145
1990	38	25	0	62	125	177	-52	142%	181
1991	45	28	41	13	127	227	-100	179%	233
1992	48	25	8	17	98	279	-181	285%	282
1993	51	24	5	17	97	311	-213	321%	316
1994	54	40	24	26	145	351	-206	242%	335
1995	116	140	54	66	376	567	-191	151%	577
1996	80	173	86	78	418	558	-141	133%	590
1997	130	162	136	87	515	636	-121	123%	731

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
224 COPPER RIVER BASIN HOUSING AUTHORITY									
1987	0	0	34	0	34	0	0	0%	0
1988	21	19	7	15	62	28	34	45%	28
1989	47	10	23	12	92	63	28	68%	65
1990	42	17	20	15	93	147	-53	158%	151
1991	36	30	40	31	137	110	27	80%	113
1992	42	45	46	61	195	160	34	82%	162
1993	51	60	88	64	262	202	60	77%	205
1994	120	29	40	23	211	226	-14	107%	215
1995	174	36	127	44	382	307	75	80%	312
1996	169	53	150	14	385	352	33	91%	372
1997	154	65	74	23	317	426	-110	134%	490
225 SKAGWAY CITY SCHOOL DISTRICT									
1987	0	0	0	0	0	0	0	0%	0
1988	0	6	125	14	145	24	121	17%	24
1989	1	13	171	29	213	66	147	31%	68
1990	0	27	203	51	281	122	160	43%	125
1991	0	39	317	9	365	182	183	50%	187
1992	1	35	508	11	555	234	322	42%	237
1993	2	48	384	32	466	305	160	65%	311
1994	1	59	428	46	535	372	162	70%	355
1995	0	72	456	71	599	483	117	81%	491
1996	0	83	512	21	616	537	79	87%	567
1997	0	99	563	19	680	646	35	95%	742
227 KLAWOCK, CITY OF									
1987									0
1988	0	6	117	69	192	28	164	15%	28
1989	0	17	289	0	307	85	222	28%	88
1990	0	33	336	3	371	163	208	44%	167
1991	0	36	334	11	381	218	163	57%	224
1992	0	50	419	31	500	309	191	62%	313
1993	1	42	469	36	548	385	163	70%	392
1994	1	68	417	37	524	541	-18	103%	516
1995	97	154	357	52	660	772	-112	117%	785
1996	32	73	254	63	423	760	-337	180%	803
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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
228 PETERSBURG PUBLIC SCHOOLS									
1987									0
1988	0	82	12	19	113	125	-12	111%	127
1989	8	99	40	39	187	262	-75	140%	273
1990	9	106	54	56	225	354	-129	157%	363
1991	31	112	91	84	318	412	-95	130%	423
1992	28	136	138	115	416	591	-175	142%	599
1993	67	171	179	182	598	754	-156	126%	768
1994	76	212	292	147	726	930	-204	128%	887
1995	89	228	402	99	818	1,174	-356	144%	1,194
1996	316	266	374	117	1,073	1,478	-404	138%	1,561
1997	264	314	505	115	1,198	1,748	-550	146%	2,010
229 BRISTOL BAY COSTAL RESOURCE SERVICE AREA									
1987									0
1988									0
1989	0	16	38	0	54	39	15	72%	40
1990	0	22	43	0	65	58	8	89%	59
1991	27	11	44	0	83	67	16	81%	68
1992	32	15	52	0	98	83	15	85%	84
1993	0	19	77	0	96	76	20	79%	77
1994	0	23	88	0	110	90	21	82%	86
1995	0	27	99	0	126	112	14	89%	114
1996	0	31	101	0	132	123	9	93%	130
1997	190	0	17	0	208	148	60	71%	170
230 ALEUTIANS EAST BOROUGH									
1987									0
1988									0
1989	0	41	6	5	53	73	-20	138%	76
1990	13	27	10	11	62	81	-20	131%	84
1991	12	57	42	28	139	123	16	88%	126
1992	63	104	34	67	268	276	-8	103%	279
1993	82	177	80	100	440	425	15	97%	433
1994	154	124	125	47	450	466	-16	104%	444
1995	92	156	256	12	516	553	-37	107%	562
1996	96	210	283	16	605	620	-15	102%	655
1997	83	243	364	12	702	770	-68	110%	885

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
231 KIVALINA, CITY OF									
1987									0
1988									0
1989	0	2	0	2	4	6	-2	150%	6
1990	0	4	0	6	9	12	-3	133%	12
1991	0	7	0	9	16	23	-7	144%	23
1992	0	10	0	12	22	32	-10	145%	32
1993	0	12	19	0	31	39	-8	126%	40
1994	0	14	8	0	22	44	-22	200%	42
1995	0	18	9	0	26	55	-29	212%	56
1996	0	20	7	0	28	58	-30	207%	61
1997	0	23	8	0	30	69	-38	230%	79
232 BERING STRAITS CRSA									
1987									0
1988									0
1989	0	11	4	0	14	30	-16	214%	31
1990	6	10	2	0	19	54	-36	284%	56
1991	6	14	9	0	28	63	-35	225%	65
1992	7	18	28	0	53	77	-23	145%	78
1993	8	23	42	0	74	78	-4	105%	80
1994	25	29	57	0	111	82	29	74%	78
1995	26	35	70	1	132	98	34	74%	99
1996	27	42	77	2	148	107	41	72%	113
1997	30	47	89	2	168	140	29	83%	161
233 SHISHMAREF, CITY OF									
1987									0
1988									0
1989	0	1	0	5	6	4	2	67%	4
1990	0	1	0	4	5	5	0	100%	5
1991	0	1	0	4	5	7	-2	140%	8
1992	0	2	0	9	11	12	-1	109%	12
1993	0	4	0	14	18	15	2	83%	16
1994	0	5	0	27	32	21	11	66%	20
1995	0	7	29	0	35	26	9	74%	27
1996	0	8	25	0	33	27	6	82%	29
1997	0	8	26	0	34	31	3	91%	35

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

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

	******************Projected Benefit Obligation******************								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
234 ADAK(TERMINATED)									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994	7	0	42	0	50	82	-32	164%	78
1995	8	0	39	0	47	92	-45	196%	94
1996	8	0	44	0	52	95	-44	183%	101
1997	9	0	41	0	49	101	-52	206%	116
235 HUSLIA, CITY OF									
1987									0
1988									0
1989	0	4	0	9	13	13	0	100%	13
1990	0	9	0	20	29	31	-2	107%	32
1991	0	10	0	16	26	41	-14	158%	42
1992	0	16	0	43	59	61	-2	103%	62
1993	0	22	0	83	105	79	26	75%	81
1994	0	28	47	49	124	94	30	76%	89
1995	53	31	79	13	176	119	57	68%	121
1996	54	38	76	11	179	135	44	75%	143
1997	58	27	38	14	137	194	-57	142%	223
236 MOUNTAIN VILLAGE, CITY OF(TERMINATED)									
1987									0
1988									0
1989	0	12	3	10	25	27	-2	108%	28
1990	0	25	7	29	61	68	-7	111%	70
1991	0	9	0	14	23	60	-38	261%	62
1992	0	6	0	23	30	68	-38	227%	69
1993	8	0	0	10	18	78	-60	433%	79
1994	6	0	0	10	15	83	-67	553%	79
1995	6	0	0	9	15	93	-79	620%	95
1996	6	0	9	0	15	97	-81	647%	102
1997	6	0	20	0	27	103	-76	381%	118

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
237 KALTAG, CITY OF									
1987									
1988									
1989									
1990									
1991	0	3	0	7	10	8	2	80%	8
1992	0	3	0	13	16	11	5	69%	11
1993	0	3	0	20	23	11	12	48%	11
1994	0	4	27	2	33	12	22	36%	11
1995	5	3	0	6	14	27	-13	193%	27
1996	5	5	0	10	20	31	-12	155%	33
1997	5	7	0	14	25	39	-14	156%	45
239 LOWER KALSKAG, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992	0	3	72	0	75	12	63	16%	12
1993	34	3	61	0	99	17	82	17%	17
1994	35	5	67	0	107	21	86	20%	20
1995	38	7	66	-1	109	29	80	27%	30
1996	39	8	64	-1	110	34	76	31%	36
1997	43	10	65	-1	116	47	70	41%	54
240 HAINES BOROUGH SCHOOL DISTRICT									
1987									
1988									
1989									
1990	2	14	0	29	45	52	-8	116%	54
1991	0	35	0	60	96	117	-22	122%	120
1992	1	45	0	98	144	176	-32	122%	178
1993	1	74	0	182	257	267	-10	104%	272
1994	2	76	99	102	279	340	-61	122%	324
1995	72	94	167	35	368	466	-98	127%	474
1996	183	99	125	88	495	525	-29	106%	554
1997	194	126	196	74	591	646	-55	109%	742

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

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

		******************Projected Benefit Obligation******************								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
241 NOORVIK, CITY OF										
	1987									
	1988									
	1989									
	1990	0	8	0	15	23	30	-7	130%	31
	1991	0	13	0	24	37	53	-16	143%	54
	1992	0	12	0	27	40	79	-40	198%	81
	1993	0	25	0	69	93	107	-13	115%	109
	1994	0	29	35	57	122	128	-6	105%	122
	1995	0	41	73	44	158	162	-4	103%	165
	1996	24	44	72	57	197	179	18	91%	189
	1997	27	54	116	22	218	227	-9	104%	261
242 ELIM, CITY OF										
	1987									0
	1988									0
	1989	0	0	0	21	21	1	20	5%	1
	1990	0	0	0	3	4	3	0	75%	3
	1991	0	1	0	5	6	6	0	100%	6
	1992	0	2	0	7	9	10	-1	111%	10
	1993	0	3	0	13	17	15	2	88%	15
	1994	0	4	0	19	23	19	4	83%	18
	1995	0	6	29	0	35	25	10	71%	25
	1996	0	7	31	0	38	28	10	74%	30
	1997	0	10	37	1	47	44	3	94%	51
243 ATKA, CITY OF										
	1987									
	1988									
	1989									
	1990	0	1	0	5	6	4	2	67%	4
	1991	1	0	0	0	1	6	-5	600%	6
	1992	0	3	0	14	17	10	7	59%	11
	1993	0	0	0	2	3	11	-8	367%	12
	1994	0	2	0	5	7	17	-10	243%	16
	1995	0	1	0	0	0	19	-18	1900%	19
	1996	0	2	0	0	2	22	-20	1100%	23
	1997	0	3	0	0	3	26	-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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
244 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT									
1987									
1988									
1989									
1990	0	144	88	62	295	195	100	66%	200
1991	2	165	109	97	373	250	123	67%	257
1992	28	197	139	141	506	347	159	69%	351
1993	39	263	259	183	745	477	268	64%	485
1994	176	289	264	120	849	627	222	74%	598
1995	203	291	350	103	947	834	114	88%	848
1996	224	311	418	125	1,077	938	139	87%	991
1997	271	305	403	170	1,149	1,196	-47	104%	1,375
245 ALEUTIANS WEST CRSA									
1987									
1988									
1989									
1990	0	3	0	4	6	9	-3	150%	9
1991	0	6	0	8	14	19	-4	136%	19
1992	0	9	0	15	24	32	-8	133%	32
1993	0	13	0	25	39	44	-5	113%	45
1994	0	18	28	0	46	54	-8	117%	52
1995	65	11	0	4	80	77	3	96%	78
1996	67	15	12	0	94	82	12	87%	87
1997	0	19	37	0	55	78	-23	142%	90
246 DELTA/GREELY SCHOOL DISTRICT									
1987									
1988									
1989									
1990	4	68	10	94	177	209	-32	118%	214
1991	15	99	18	209	340	363	-23	107%	373
1992	22	139	82	249	492	573	-81	116%	580
1993	36	199	147	367	749	753	-4	101%	766
1994	102	305	195	372	974	1,035	-61	106%	987
1995	105	370	546	191	1,212	1,292	-80	107%	1,314
1996	290	442	682	75	1,488	1,652	-163	111%	1,745
1997	588	451	650	105	1,793	2,091	-298	117%	2,405

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

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

		******************Projected Benefit Obligation*******************								
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
247 LAKE AND PENINSULA BOROUGH										
	1987									
	1988									
	1989									
	1990	0	40	11	13	64	39	25	61%	40
	1991	0	49	39	29	117	91	26	78%	93
	1992	67	7	24	54	152	132	20	87%	134
	1993	78	16	57	64	216	158	58	73%	160
	1994	173	27	70	25	296	246	50	83%	235
	1995	61	39	129	49	278	155	123	56%	158
	1996	61	44	137	66	308	186	122	60%	197
	1997	155	59	113	43	369	310	59	84%	357
248 YAKUTAT, CITY AND BOROUGH OF										
	1987									
	1988									
	1989									
	1990	66	13	104	46	229	6	223	3%	7
	1991	70	63	0	32	165	158	7	96%	162
	1992	78	87	47	28	239	264	-25	110%	268
	1993	134	55	57	57	302	409	-107	135%	416
	1994	151	75	74	61	362	494	-132	136%	471
	1995	147	109	128	58	443	598	-156	135%	608
	1996	217	104	103	71	494	621	-127	126%	656
	1997	206	114	202	52	574	667	-93	116%	766
249 UNALAKLEET, CITY OF										
	1987									
	1988									
	1989									
	1990	0	17	16	13	46	45	1	98%	47
	1991	0	29	24	20	73	83	-10	114%	85
	1992	0	43	59	22	124	134	-10	108%	135
	1993	50	52	59	35	195	173	22	89%	176
	1994	53	62	97	28	240	214	26	89%	204
	1995	0	62	140	14	217	270	-54	124%	275
	1996	1	86	156	13	256	332	-76	130%	351
	1997	5	106	187	23	321	419	-98	131%	482

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

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

	****Projected Benefit Obligation****								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
250 DIOMEDE JOINT UTILITIES (TERMINATED)									
1987									
1988									
1989									
1990	0	0	0	0	0	3	-3	300%	4
1991	0	0	0	0	0	4	-4	400%	4
1992	0	0	0	0	0	4	-4	400%	4
1993	0	0	0	0	0	5	-5	500%	5
1994	0	0	0	0	0	5	-5	500%	5
1995	0	0	0	0	0	6	-6	600%	6
1996	0	0	0	0	0	6	-6	600%	6
1997	0	0	0	0	0	6	-6	600%	7
251 KLAWOCK CITY SCHOOL DISTRICT									
1987									
1988									
1989									
1990	0	5	0	10	15	23	-8	153%	24
1991	0	65	1	47	113	129	-16	114%	133
1992	0	82	1	88	171	191	-21	112%	194
1993	2	97	5	140	244	237	6	97%	242
1994	2	119	5	131	257	283	-26	110%	270
1995	53	126	97	81	357	362	-6	101%	369
1996	55	131	115	57	359	384	-26	107%	406
1997	149	128	96	51	424	471	-46	111%	541
252 OLD HARBOR, CITY OF									
1987									
1988									
1989									
1990	0	0	0	2	2	1	1	50%	1
1991	0	1	0	5	6	3	3	50%	3
1992	0	1	0	10	12	5	6	42%	5
1993	0	3	0	20	22	9	13	41%	9
1994	0	3	32	0	35	12	23	34%	11
1995	0	5	37	0	41	17	24	41%	17
1996	0	5	38	0	43	18	25	42%	19
1997	0	6	42	0	47	22	26	47%	25

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
254 MEKORYUK, CITY OF									
1987									
1988									
1989									
1990									
1991	0	0	0	4	4	1	3	25%	1
1992	0	1	12	0	13	4	9	31%	4
1993	0	2	16	0	18	6	12	33%	6
1994	0	4	29	0	34	11	23	32%	10
1995	0	6	30	0	35	19	17	54%	19
1996	0	7	26	0	33	22	11	67%	23
1997	0	9	32	0	40	31	9	78%	36
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	298	306	200	1,033	1,426	-393	138%	1,639
256 SAINT GEORGE, CITY OF									
1987									
1988									
1989									
1990									
1991	0	16	669	1	686	94	592	14%	97
1992	0	29	1,063	3	1,096	238	857	22%	241
1993	0	57	1,072	4	1,133	441	692	39%	449
1994	293	73	973	17	1,356	686	670	51%	654
1995	295	110	1,139	50	1,594	1,034	561	65%	1,051
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

	******************Projected Benefit Obligation******************								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
257 PELICAN CITY SCHOOL DISTRICT									
1987									
1988									
1989									
1990									
1991	0	8	0	12	21	39	-18	186%	40
1992	3	13	79	13	108	78	30	72%	79
1993	3	22	94	21	141	115	26	82%	117
1994	3	31	112	22	167	147	20	88%	141
1995	3	40	148	3	195	197	-3	101%	201
1996	4	51	146	6	207	225	-18	109%	237
1997	4	48	137	12	199	263	-63	132%	302
258 DENALI BOROUGH									
1987									
1988									
1989									
1990									
1991									
1992	11	6	0	50	66	32	34	48%	33
1993	12	10	0	85	107	46	61	43%	47
1994	13	15	0	88	115	60	55	52%	58
1995	13	22	8	126	169	92	77	54%	93
1996	10	19	114	55	198	106	92	54%	112
1997	106	27	140	41	315	149	166	47%	171
259 ALLAKAKET, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992	0	5	0	10	15	17	-2	113%	17
1993	0	10	0	24	34	33	1	97%	33
1994	0	12	0	26	39	45	-6	115%	42
1995	0	8	0	21	29	46	-16	159%	46
1996	2	9	0	27	38	58	-20	153%	61
1997	3	11	24	12	50	71	-22	142%	82

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

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

		******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
		Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
260 KACHEMAK, CITY OF										
	1987									
	1988									
	1989									
	1990									
	1991									
	1992	0	1	0	1	2	3	-1	150%	3
	1993	0	1	0	6	7	6	1	86%	6
	1994	0	2	0	8	10	9	1	90%	9
	1995	0	3	0	5	8	12	-4	150%	13
	1996	0	4	0	10	14	16	-2	114%	17
	1997	0	6	0	17	23	22	1	96%	25
261 NUIQSUT, CITY OF										
	1987									
	1988									
	1989									
	1990									
	1991									
	1992	0	3	4	0	7	15	-8	214%	15
	1993	0	8	78	1	87	38	49	44%	39
	1994	1	12	97	0	110	56	53	51%	54
	1995	165	0	0	0	165	75	90	45%	76
	1996	1	0	72	0	73	53	20	73%	56
	1997	1	0	0	0	1	67	-66	6700%	77
262 COOK INLET HOUSING AUTHORITY										
	1987									
	1988									
	1989									
	1990									
	1991									
	1992	0	18	132	132	281	54	227	19%	55
	1993	0	62	235	160	458	243	215	53%	248
	1994	131	96	294	76	597	410	187	69%	391
	1995	77	134	378	61	650	661	-11	102%	673
	1996	87	181	332	62	662	828	-165	125%	874
	1997	234	206	380	43	863	1,124	-261	130%	1,292

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

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

	******************Projected Benefit Obligation******************								
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
263 INTERIOR REGIONAL HOUSING AUTHORITY									
1987									
1988									
1989									
1990									
1991									
1992									
1993	45	29	107	54	236	133	103	56%	136
1994	64	68	110	84	326	267	58	82%	255
1995	299	17	4	11	331	417	-86	126%	425
1996	259	33	57	22	371	472	-101	127%	499
1997	261	71	81	62	475	627	-152	132%	721
264 YAKUTAT CITY SCHOOL DISTRICT									
1987									
1988									
1989									
1990									
1991									
1992									
1993	0	21	0	45	66	69	-3	105%	71
1994	2	42	0	73	117	127	-10	109%	121
1995	8	48	0	105	161	190	-30	118%	194
1996	8	73	4	149	234	251	-17	107%	265
1997	7	84	71	116	277	344	-67	124%	396
265 KAKE CITY SCHOOL DISTRICT									
1987									
1988									
1989									
1990									
1991									
1992									
1993	0	11	0	25	36	40	-4	111%	41
1994	1	28	0	53	82	88	-6	107%	84
1995	1	42	0	101	144	160	-16	111%	163
1996	0	57	0	161	219	213	6	97%	225
1997	2	75	0	196	274	273	1	100%	314

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for Benefits	Unfunded Pension Benefit Obligation	Assets as Pct. of PBO	Market Value of Assets
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total				
266 QUINHAGAK, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994	0	1	0	2	3	3	0	100%	3
1995	0	1	0	3	4	6	-1	150%	6
1996	0	3	0	14	16	9	8	56%	9
1997	0	4	0	22	26	12	14	46%	14
267 ALEUTIAN HOUSING AUTHORITY									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994	1	11	0	52	63	48	15	76%	46
1995	1	24	46	74	146	122	23	84%	124
1996	1	75	77	87	240	234	6	98%	247
1997	108	60	63	105	337	315	22	93%	362
268 MARSHALL, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994	0	2	0	3	5	6	-1	120%	5
1995	0	6	0	15	21	20	1	95%	21
1996	0	12	0	29	41	37	5	90%	39
1997	0	19	0	50	69	59	11	86%	67

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

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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current					Available	Pension	as Pct.	Value
	Retirees &	Contribs	***Employer Financed***			for	Benefit	of	of
	Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
269 ANCHORAGE TELEPHONE UTILITIES									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995	43	5,138	670	280	6,132	7,453	-1,321	122%	7,581
1996	349	5,621	1,390	540	7,900	9,221	-1,320	117%	9,739
1997	926	6,175	2,430	653	10,184	13,974	-3,790	137%	16,069
270 BERING STRAITS REGIONAL HOUSING AUTHORIT									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995	0	21	4	7	32	52	-19	163%	53
1996	5	57	23	35	120	137	-17	114%	145
1997	4	84	53	65	205	245	-40	120%	282
271 EGEGIK, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995									
1996	0	12	0	8	20	20	0	100%	21
1997	0	17	0	19	36	36	0	100%	42

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

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

	******************Projected Benefit Obligation******************					Net Assets Available for	Unfunded Pension Benefit	Assets as Pct. of	Market Value of
	Current Retirees & Terminated	Contribs With Int	***Employer Financed*** Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
272 POINT HOPE, CITY OF									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995									
1996	1	0	0	1	2	5	-2	250%	5
1997	1	0	0	4	5	11	-5	220%	12
274 ILISAVGIK COLLEGE									
1987									
1988									
1989									
1990									
1991									
1992									
1993									
1994									
1995									
1996									
1997	5	1,030	168	193	1,395	1,829	-433	131%	2,102
TERMINATED EMPLOYERS									
1987	341	12	0	842	1,195	1,195	0	100%	1,265
1988	23,667	0	0	790	24,457	24,457	0	100%	24,870
1989	55,516	41	0	967	56,524	56,524	0	100%	59,040
1990	66,388	0	0	1,560	67,949	67,949	0	100%	69,701
1991	69,423	0	0	1,726	71,150	71,150	0	100%	72,974
1992	61,987	0	0	1,564	63,551	63,551	0	100%	64,376
1993	68,248	0	0	2,165	70,413	70,413	0	100%	71,685
1994	74,815	0	0	2,826	77,641	77,641	0	100%	74,055
1995	82,971	0	0	2,986	85,956	85,956	0	100%	87,427
1996	92,678	0	0	3,836	96,514	96,514	0	100%	101,942
1997	31,822	0	0	3,972	35,794	35,794	0	100%	41,160

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

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

	******************Projected Benefit Obligation******************					Net Assets	Unfunded	Assets	Market
	Current					Available	Pension	as Pct.	Value
	Retirees &	Contribs	***Employer Financed***			for	Benefit	of	of
	Terminated	With Int	Vested	Nonvested	Total	Benefits	Obligation	PBO	Assets
STATE & POLITICAL SUBDIVISION TOTALS									
1987	820,756	216,504	704,330	163,411	1,905,001	1,898,437	6,564	100%	2,010,196
1988	997,376	305,483	787,261	156,465	2,246,585	2,088,426	158,159	93%	2,123,695
1989	1,217,361	329,966	886,860	129,080	2,563,268	2,348,423	214,845	92%	2,452,962
1990	1,285,062	380,680	973,303	114,474	2,753,518	2,677,482	76,036	97%	2,746,551
1991	1,615,982	422,656	1,193,008	107,498	3,339,145	2,942,112	397,033	88%	3,017,532
1992	1,781,913	484,590	1,342,927	131,452	3,740,882	3,410,048	330,834	91%	3,454,296
1993	1,921,569	550,922	1,510,853	142,416	4,125,761	3,936,790	188,971	95%	4,007,922
1994	2,232,954	614,554	1,658,822	113,852	4,620,182	4,379,323	240,859	95%	4,177,030
1995	2,445,429	671,589	1,743,173	110,982	4,971,172	4,794,736	176,436	96%	4,876,789
1996	2,511,953	754,679	1,622,436	90,890	4,979,958	5,271,253	-291,295	106%	5,567,721
1997	3,020,608	795,170	1,625,162	93,176	5,534,116	5,885,488	-351,372	106%	6,566,155

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

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
106 ALASKA MUNICIPAL LEAGUE							
Pension:	6/30/97	195	843	23 %	648	242	268 %
Postemployment Health:	6/30/97	74	315	23 %	241	242	100 %
					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	(36) %
					Actuarially Determined Required Contribution:		10.49%
110 MATANUSKA-SUSITNA SCHOOL DISTRICT							
Pension:	6/30/97	35,232	35,528	99 %	296	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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
111 ANCHORAGE SCHOOL DISTRICT							
Pension:	6/30/97	191,675	187,637	102 %	(4,038)	53,957	(7) %
Postemployment Health:	6/30/97	71,440	69,935	102 %	(1,505)	53,957	(3) %
					Actuarially Determined Required Contribution:		12.33%
112 COPPER RIVER SCHOOL DISTRICT							
Pension:	6/30/97	2,924	2,676	109 %	(248)	961	(26) %
Postemployment Health:	6/30/97	1,090	998	109 %	(92)	961	(10) %
					Actuarially Determined Required Contribution:		5.33%
113 UNIVERSITY OF ALASKA ACCOUNTING SERVICES							
Pension:	6/30/97	267,580	237,836	113 %	(29,744)	69,914	(43) %
Postemployment Health:	6/30/97	99,730	88,644	113 %	(11,086)	69,914	(16) %
					Actuarially Determined Required Contribution:		9.53%
114 HAINES, CITY OF							
Pension:	6/30/97	2,732	2,666	102 %	(66)	926	(7) %
Postemployment Health:	6/30/97	1,019	995	102 %	(24)	926	(3) %
					Actuarially Determined Required Contribution:		11.78%
115 KENAI, CITY OF							
Pension:	6/30/97	16,132	14,526	111 %	(1,606)	4,271	(38) %
Postemployment Health:	6/30/97	6,013	5,414	111 %	(599)	4,271	(14) %
					Actuarially Determined Required Contribution:		6.88%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)	
116 FAIRBANKS NORTH STAR BOROUGH								
Pension:	6/30/97	38,303	32,633	117 %	(5,670)	12,587	(45) %	
Postemployment Health:	6/30/97	14,277	12,164	117 %	(2,113)	12,587	(17) %	
							Actuarially Determined Required Contribution:	.00%
117 FAIRBANKS NORTH STAR SCHOOL DISTRICT								
Pension:	6/30/97	58,081	53,225	109 %	(4,856)	18,508	(26) %	
Postemployment Health:	6/30/97	21,648	19,838	109 %	(1,810)	18,508	(10) %	
							Actuarially Determined Required Contribution:	8.60%
118 DENALI SCHOOL DISTRICT								
Pension:	6/30/97	2,320	2,114	110 %	(206)	600	(34) %	
Postemployment Health:	6/30/97	866	789	110 %	(77)	600	(13) %	
							Actuarially Determined Required Contribution:	2.72%
119 UNIVERSITY OF AK - GEO. INSTITUTE								
Pension:	6/30/97	13,097	15,892	82 %	2,795	5,175	54 %	
Postemployment Health:	6/30/97	4,882	5,924	82 %	1,042	5,175	20 %	
							Actuarially Determined Required Contribution:	9.53%
120 CITY AND BOROUGH OF SITKA								
Pension:	6/30/97	17,453	17,547	99 %	94	5,743	2 %	
Postemployment Health:	6/30/97	6,506	6,541	99 %	35	5,743	1 %	
							Actuarially Determined Required Contribution:	14.94%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
121 CHUGACH REGIONAL SCHOOL DISTRICT							
Pension:	6/30/97	646	493	131 %	(153)	302	(51) %
Postemployment Health:	6/30/97	242	184	132 %	(58)	302	(19) %
						Actuarially Determined Required Contribution:	.51%
122 KETCHIKAN GATEWAY BOROUGH							
Pension:	6/30/97	7,999	7,232	111 %	(767)	2,358	(33) %
Postemployment Health:	6/30/97	2,982	2,696	111 %	(286)	2,358	(12) %
						Actuarially Determined Required Contribution:	9.52%
123 SOLDOTNA, CITY OF							
Pension:	6/30/97	7,999	6,989	114 %	(1,010)	2,129	(47) %
Postemployment Health:	6/30/97	2,982	2,606	114 %	(376)	2,129	(18) %
						Actuarially Determined Required Contribution:	11.23%
124 IDITAROD AREA SCHOOL DISTRICT							
Pension:	6/30/97	5,280	4,496	117 %	(784)	1,590	(49) %
Postemployment Health:	6/30/97	1,969	1,676	117 %	(293)	1,590	(18) %
						Actuarially Determined Required Contribution:	6.58%
125 KUSPUK SCHOOL DISTRICT							
Pension:	6/30/97	4,277	3,896	110 %	(381)	1,657	(23) %
Postemployment Health:	6/30/97	1,595	1,453	110 %	(142)	1,657	(9) %
						Actuarially Determined Required Contribution:	7.06%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
126 CITY AND BOROUGH OF JUNEAU							
Pension:	6/30/97	83,288	76,304	109 %	(6,984)	21,370	(33) %
Postemployment Health:	6/30/97	31,043	28,440	109 %	(2,603)	21,370	(12) %
						Actuarially Determined Required Contribution:	10.72%
128 KODIAK, CITY OF							
Pension:	6/30/97	20,517	17,135	120 %	(3,382)	4,549	(74) %
Postemployment Health:	6/30/97	7,648	6,387	120 %	(1,261)	4,549	(28) %
						Actuarially Determined Required Contribution:	3.89%
129 FAIRBANKS, CITY OF							
Pension:	6/30/97	43,541	67,311	65 %	23,770	7,325	325 %
Postemployment Health:	6/30/97	16,229	25,088	65 %	8,859	7,325	121 %
						Actuarially Determined Required Contribution:	20.31%
130 FAIRBANKS MUNICIPALITY UTILITY SYSTEM							
Pension:	6/30/97	44,806	26,873	167 %	(17,933)	4,673	(384) %
Postemployment Health:	6/30/97	16,700	10,016	167 %	(6,684)	4,673	(143) %
						Actuarially Determined Required Contribution:	20.31%
131 WASILLA, CITY OF							
Pension:	6/30/97	2,948	2,730	108 %	(218)	1,946	(11) %
Postemployment Health:	6/30/97	1,100	1,018	108 %	(82)	1,946	(4) %
						Actuarially Determined Required Contribution:	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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
132 SKAGWAY, CITY OF							
Pension:	6/30/97	1,525	1,423	107 %	(102)	708	(14) %
Postemployment Health:	6/30/97	569	531	107 %	(38)	708	(5) %
						Actuarially Determined Required Contribution:	10.02%
133 GREATER SITKA BOROUGH SCHOOL DISTRICT							
Pension:	6/30/97	5,580	5,539	101 %	(41)	1,436	(3) %
Postemployment Health:	6/30/97	2,081	2,065	101 %	(16)	1,436	(1) %
						Actuarially Determined Required Contribution:	9.95%
134 PALMER, CITY OF							
Pension:	6/30/97	6,344	5,871	108 %	(473)	2,035	(23) %
Postemployment Health:	6/30/97	2,365	2,189	108 %	(176)	2,035	(9) %
						Actuarially Determined Required Contribution:	8.09%
135 WRANGELL, CITY OF							
Pension:	6/30/97	7,148	6,870	104 %	(278)	2,254	(12) %
Postemployment Health:	6/30/97	2,665	2,561	104 %	(104)	2,254	(5) %
						Actuarially Determined Required Contribution:	11.86%
136 BETHEL, CITY OF							
Pension:	6/30/97	6,315	4,225	149 %	(2,090)	3,433	(61) %
Postemployment Health:	6/30/97	2,355	1,575	150 %	(780)	3,433	(23) %
						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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
137 VALDEZ CITY SCHOOLS							
Pension:	6/30/97	5,403	5,177	104 %	(226)	1,729	(13) %
Postemployment Health:	6/30/97	2,015	1,930	104 %	(85)	1,729	(5) %
						Actuarially Determined Required Contribution:	12.92%
138 HOONAH CITY SCHOOLS							
Pension:	6/30/97	1,145	1,887	61 %	742	480	155 %
Postemployment Health:	6/30/97	427	704	61 %	277	480	58 %
						Actuarially Determined Required Contribution:	29.69%
139 NOME, CITY OF							
Pension:	6/30/97	7,234	5,926	122 %	(1,308)	1,997	(65) %
Postemployment Health:	6/30/97	2,697	2,209	122 %	(488)	1,997	(24) %
						Actuarially Determined Required Contribution:	3.91%
140 KOTZEBUE, CITY OF							
Pension:	6/30/97	5,236	3,208	163 %	(2,028)	2,435	(83) %
Postemployment Health:	6/30/97	1,952	1,196	163 %	(756)	2,435	(31) %
						Actuarially Determined Required Contribution:	.00%
141 GALENA CITY SCHOOLS							
Pension:	6/30/97	1,346	1,231	109 %	(115)	387	(30) %
Postemployment Health:	6/30/97	502	460	109 %	(42)	387	(11) %
						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

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

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)	
149 NOME CITY SCHOOLS								
Pension:	6/30/97	3,064	3,055	100 %	(9)	1,177	(1) %	
Postemployment Health:	6/30/97	1,143	1,140	100 %	(3)	1,177	0 %	
							Actuarially Determined Required Contribution:	6.54%
151 KING COVE, CITY OF								
Pension:	6/30/97	1,438	1,357	106 %	(81)	830	(10) %	
Postemployment Health:	6/30/97	537	506	106 %	(31)	830	(4) %	
							Actuarially Determined Required Contribution:	9.30%
152 ALASKA HOUSING FINANCE CORPORATION								
Pension:	6/30/97	27,323	23,413	117 %	(3,910)	11,928	(33) %	
Postemployment Health:	6/30/97	10,184	8,727	117 %	(1,457)	11,928	(12) %	
							Actuarially Determined Required Contribution:	8.65%
153 LOWER YUKON SCHOOL DISTRICT								
Pension:	6/30/97	13,076	10,571	124 %	(2,505)	4,067	(62) %	
Postemployment Health:	6/30/97	4,874	3,940	124 %	(934)	4,067	(23) %	
							Actuarially Determined Required Contribution:	.00%
154 NORTHWEST ARCTIC SCHOOL DISTRICT								
Pension:	6/30/97	16,903	11,986	141 %	(4,917)	6,085	(81) %	
Postemployment Health:	6/30/97	6,301	4,468	141 %	(1,833)	6,085	(30) %	
							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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
155 SOUTHEAST ISLANDS SCHOOL DISTRICT							
Pension:	6/30/97	1,918	2,069	93 %	151	816	19 %
Postemployment Health:	6/30/97	715	772	93 %	57	816	7 %
						Actuarially Determined Required Contribution:	13.20%
156 PRIBILOF REGION SCHOOL DISTRICT							
Pension:	6/30/97	1,328	1,201	111 %	(127)	595	(21) %
Postemployment Health:	6/30/97	495	448	110 %	(47)	595	(8) %
						Actuarially Determined Required Contribution:	6.24%
157 LOWER KUSKOKWIM SCHOOL DISTRICT							
Pension:	6/30/97	28,964	22,978	126 %	(5,986)	12,478	(48) %
Postemployment Health:	6/30/97	10,796	8,565	126 %	(2,231)	12,478	(18) %
						Actuarially Determined Required Contribution:	.00%
158 KODIAK ISLAND SCHOOL DISTRICT							
Pension:	6/30/97	11,193	10,517	106 %	(676)	3,630	(19) %
Postemployment Health:	6/30/97	4,172	3,920	106 %	(252)	3,630	(7) %
						Actuarially Determined Required Contribution:	9.31%
159 YUKON FLATS SCHOOL DISTRICT							
Pension:	6/30/97	3,451	2,541	136 %	(910)	1,875	(49) %
Postemployment Health:	6/30/97	1,287	948	136 %	(339)	1,875	(18) %
						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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
160 YUKON-KOYUKOK SCHOOL DISTRICT							
Pension:	6/30/97	5,226	3,297	159 %	(1,929)	1,242	(155) %
Postemployment Health:	6/30/97	1,948	1,229	159 %	(719)	1,242	(58) %
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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
165 SITKA COMMUNITY HOSPITAL							
Pension:	6/30/97	7,233	6,559	110 %	(674)	3,118	(22) %
Postemployment Health:	6/30/97	2,697	2,445	110 %	(252)	3,118	(8) %
					Actuarially Determined Required Contribution:		7.30%
166 TANANA CITY SCHOOL DISTRICT							
Pension:	6/30/97	507	512	99 %	5	276	2 %
Postemployment Health:	6/30/97	190	192	99 %	2	276	1 %
					Actuarially Determined Required Contribution:		13.09%
167 SOUTHEASTERN REGIONAL RESOURCE CENTER							
Pension:	6/30/97	1,888	1,754	108 %	(134)	1,114	(12) %
Postemployment Health:	6/30/97	704	654	108 %	(50)	1,114	(4) %
					Actuarially Determined Required Contribution:		10.70%
168 HYDABURG CITY SCHOOLS							
Pension:	6/30/97	554	382	145 %	(172)	188	(91) %
Postemployment Health:	6/30/97	207	143	145 %	(64)	188	(34) %
					Actuarially Determined Required Contribution:		7.19%
169 TANANA, CITY OF							
Pension:	6/30/97	636	461	138 %	(175)	312	(56) %
Postemployment Health:	6/30/97	238	172	138 %	(66)	312	(21) %
					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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
170 NORTHERN PACIFIC FISHERIES MANAGEMENT							
Pension:	6/30/97	1,720	1,314	131 %	(406)	529	(77) %
Postemployment Health:	6/30/97	642	490	131 %	(152)	529	(29) %
					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	382,836	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	7,987	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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
175 NOME JOINT UTILITIES							
Pension:	6/30/97	2,650	1,865	142 %	(785)	770	(102) %
Postemployment Health:	6/30/97	989	696	142 %	(293)	770	(38) %
Actuarially Determined Required Contribution:							.00%
176 SAND POINT, CITY OF							
Pension:	6/30/97	1,263	984	128 %	(279)	552	(51) %
Postemployment Health:	6/30/97	472	367	129 %	(105)	552	(19) %
Actuarially Determined Required Contribution:							7.45%
177 KETCHIKAN GATEWAY SCHOOL DISTRICT							
Pension:	6/30/97	6,681	6,535	102 %	(146)	2,538	(6) %
Postemployment Health:	6/30/97	2,491	2,437	102 %	(54)	2,538	(2) %
Actuarially Determined Required Contribution:							14.52%
178 DILLINGHAM, CITY OF							
Pension:	6/30/97	3,312	2,988	111 %	(324)	1,760	(18) %
Postemployment Health:	6/30/97	1,235	1,114	111 %	(121)	1,760	(7) %
Actuarially Determined Required Contribution:							6.64%
179 UNALASKA, CITY OF							
Pension:	6/30/97	9,157	7,397	124 %	(1,760)	7,057	(25) %
Postemployment Health:	6/30/97	3,414	2,758	124 %	(656)	7,057	(9) %
Actuarially Determined Required Contribution:							9.29%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
180 KENAI PENINSULA BOROUGH							
Pension:	6/30/97	29,913	27,041	111 %	(2,872)	9,200	(31) %
Postemployment Health:	6/30/97	11,150	10,079	111 %	(1,071)	9,200	(12) %
						Actuarially Determined Required Contribution:	12.01%
181 KETCHIKAN, CITY OF							
Pension:	6/30/97	20,710	23,170	89 %	2,460	6,180	40 %
Postemployment Health:	6/30/97	7,720	8,637	89 %	917	6,180	15 %
						Actuarially Determined Required Contribution:	19.38%
182 SEWARD, CITY OF							
Pension:	6/30/97	9,624	8,921	108 %	(703)	2,977	(24) %
Postemployment Health:	6/30/97	3,587	3,326	108 %	(261)	2,977	(9) %
						Actuarially Determined Required Contribution:	8.61%
183 FORT YUKON, CITY OF							
Pension:	6/30/97	653	414	158 %	(239)	254	(94) %
Postemployment Health:	6/30/97	244	155	157 %	(89)	254	(35) %
						Actuarially Determined Required Contribution:	.00%
184 BRISTOL BAY BOROUGH SCHOOL DISTRICT							
Pension:	6/30/97	1,944	1,960	99 %	16	690	2 %
Postemployment Health:	6/30/97	725	731	99 %	6	690	1 %
						Actuarially Determined Required Contribution:	12.47%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
185 CORDOVA PUBLIC SCHOOLS							
Pension:	6/30/97	2,207	2,231	99 %	24	545	4 %
Postemployment Health:	6/30/97	823	832	99 %	9	545	2 %
					Actuarially Determined Required Contribution:		15.28%
186 CRAIG, CITY OF							
Pension:	6/30/97	1,671	1,717	97 %	46	888	5 %
Postemployment Health:	6/30/97	624	641	97 %	17	888	2 %
					Actuarially Determined Required Contribution:		11.08%
187 PETERSBURG GENERAL HOSPITAL							
Pension:	6/30/97	4,110	2,970	138 %	(1,140)	1,498	(76) %
Postemployment Health:	6/30/97	1,532	1,108	138 %	(424)	1,498	(28) %
					Actuarially Determined Required Contribution:		13.62%
190 KENAI PENINSULA SCHOOL DISTRICT							
Pension:	6/30/97	32,621	27,378	119 %	(5,243)	11,538	(45) %
Postemployment Health:	6/30/97	12,159	10,205	119 %	(1,954)	11,538	(17) %
					Actuarially Determined Required Contribution:		11.43%
191 NORTH POLE, CITY OF							
Pension:	6/30/97	4,193	3,033	138 %	(1,160)	1,330	(87) %
Postemployment Health:	6/30/97	1,563	1,131	138 %	(432)	1,330	(32) %
					Actuarially Determined Required Contribution:		11.14%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
192 GALENA, CITY OF							
Pension:	6/30/97	2,361	1,811	130 %	(550)	894	(62) %
Postemployment Health:	6/30/97	881	675	131 %	(206)	894	(23) %
Actuarially Determined Required Contribution:							.00%
193 NENANA, CITY OF							
Pension:	6/30/97	864	783	110 %	(81)	251	(32) %
Postemployment Health:	6/30/97	323	292	111 %	(31)	251	(12) %
							9.03
194 HAINES BOROUGH							
Pension:	6/30/97	571	709	81 %	138	367	38 %
Postemployment Health:	6/30/97	213	265	80 %	52	367	14 %
Actuarially Determined Required Contribution:							11.98%
196 NENANA CITY PUBLIC SCHOOLS							
Pension:	6/30/97	979	706	139 %	(273)	231	(118) %
Postemployment Health:	6/30/97	366	264	139 %	(102)	231	(44) %
Actuarially Determined Required Contribution:							.00%
198 SAXMAN, CITY OF							
Pension:	6/30/97	268	287	93 %	19	60	32 %
Postemployment Health:	6/30/97	100	107	93 %	7	60	12 %
Actuarially Determined Required Contribution:							30.36%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
199 HOONAH, CITY OF							
Pension:	6/30/97	976	669	146 %	(307)	457	(67) %
Postemployment Health:	6/30/97	365	250	146 %	(115)	457	(25) %
						Actuarially Determined Required Contribution:	.00%
200 PELICAN, CITY OF							
Pension:	6/30/97	330	230	143 %	(100)	92	(109) %
Postemployment Health:	6/30/97	123	87	141 %	(36)	92	(39) %
						Actuarially Determined Required Contribution:	5.17%
202 WHITTIER, CITY OF							
Pension:	6/30/97	1,265	932	136 %	(333)	426	(78) %
Postemployment Health:	6/30/97	472	348	136 %	(124)	426	(29) %
						Actuarially Determined Required Contribution:	.55%
203 MUNI OF ANCHORAGE PARKING AUTHORITY							
Pension:	6/30/97	1,333	1,010	132 %	(323)	766	(42) %
Postemployment Health:	6/30/97	498	377	132 %	(121)	766	(16) %
						Actuarially Determined Required Contribution:	6.77%
204 CRAIG SCHOOL DISTRICT							
Pension:	6/30/97	573	571	100 %	(2)	498	0 %
Postemployment Health:	6/30/97	214	214	100 %	0	498	0 %
						Actuarially Determined Required Contribution:	8.91%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
205 DILLINGHAM CITY SCHOOL DISTRICT							
Pension:	6/30/97	1,991	1,751	114 %	(240)	939	(26) %
Postemployment Health:	6/30/97	743	653	114 %	(90)	939	(10) %
Actuarially Determined Required Contribution: 5.86%							
206 THORNE BAY, CITY OF							
Pension:	6/30/97	576	421	137 %	(155)	250	(62) %
Postemployment Health:	6/30/97	215	158	136 %	(57)	250	(23) %
Actuarially Determined Required Contribution: 9.91%							
208 AKUTAN, CITY OF							
Pension:	6/30/97	399	375	106 %	(24)	270	(9) %
Postemployment Health:	6/30/97	150	141	106 %	(9)	270	(3) %
Actuarially Determined Required Contribution: 6.40%							
209 UNALASKA CITY SCHOOL DISTRICT							
Pension:	6/30/97	607	596	102 %	(11)	572	(2) %
Postemployment Health:	6/30/97	227	223	102 %	(4)	572	(1) %
Actuarially Determined Required Contribution: 8.96%							
211 KASHUNAMIUT SCHOOL DISTRICT							
Pension:	6/30/97	1,000	829	121 %	(171)	720	(24) %
Postemployment Health:	6/30/97	374	310	121 %	(64)	720	(9) %
Actuarially Determined Required Contribution: 5.88%							

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) / c)
212 SEWARD GENERAL HOSPITAL							
Pension:	6/30/97	2,600	3,954	66 %	1,354	0	0 %
Postemployment Health:	6/30/97	970	1,475	66 %	505	0	0 %
						Actuarially Determined Required Contribution:	23.72%
214 ST. MARY'S, CITY OF							
Pension:	6/30/97	479	519	92 %	40	395	10 %
Postemployment Health:	6/30/97	179	194	92 %	15	395	4 %
						Actuarially Determined Required Contribution:	11.05%
215 HOMER, CITY OF							
Pension:	6/30/97	11,256	9,210	122 %	(2,046)	3,085	(66) %
Postemployment Health:	6/30/97	4,196	3,433	122 %	(763)	3,085	(25) %
						Actuarially Determined Required Contribution:	8.08%
216 RUBY, CITY OF							
Pension:	6/30/97	144	104	138 %	(40)	88	(45) %
Postemployment Health:	6/30/97	54	40	135 %	(14)	88	(16) %
						Actuarially Determined Required Contribution:	.00%
218 SPECIAL EDUCATION SERVICE AGENCY							
Pension:	6/30/97	601	523	115 %	(78)	422	(18) %
Postemployment Health:	6/30/97	224	196	114 %	(28)	422	(7) %
						Actuarially Determined Required Contribution:	4.92%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)	
219 BARTLETT MEMORIAL HOSPITAL								
Pension:	6/30/97	16,601	14,315	116 %	(2,286)	10,079	(23) %	
Postemployment Health:	6/30/97	6,188	5,336	116 %	(852)	10,079	(8) %	
							Actuarially Determined Required Contribution:	8.93%
220 NORTHWEST ARCTIC BOROUGH								
Pension:	6/30/97	782	558	140 %	(224)	530	(42) %	
Postemployment Health:	6/30/97	292	209	140 %	(83)	530	(16) %	
							Actuarially Determined Required Contribution:	7.15%
221 ST. MARY'S SCHOOL DISTRICT								
Pension:	6/30/97	1,467	1,062	138 %	(405)	337	(120) %	
Postemployment Health:	6/30/97	548	396	138 %	(152)	337	(45) %	
							Actuarially Determined Required Contribution:	.00%
222 SELAWIK CITY COUNCIL								
Pension:	6/30/97	22	12	183 %	(10)	20	(50) %	
Postemployment Health:	6/30/97	9	5	180 %	(4)	20	(20) %	
							Actuarially Determined Required Contribution:	.00%
223 BRISTOL BAY HOUSING AUTHORITY								
Pension:	6/30/97	463	375	123 %	(88)	616	(14) %	
Postemployment Health:	6/30/97	173	140	124 %	(33)	616	(5) %	
							Actuarially Determined Required Contribution:	3.32%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
224 COPPER RIVER BASIN HOUSING AUTHORITY							
Pension:	6/30/97	310	230	135 %	(80)	246	(33) %
Postemployment Health:	6/30/97	116	87	133 %	(29)	246	(12) %
						Actuarially Determined Required Contribution:	14.25%
225 SKAGWAY CITY SCHOOL DISTRICT							
Pension:	6/30/97	470	495	95 %	25	173	14 %
Postemployment Health:	6/30/97	176	185	95 %	9	173	5 %
						Actuarially Determined Required Contribution:	16.72%
227 KLAWOCK, CITY OF							
Pension:	6/30/97	835	557	150 %	(278)	347	(80) %
Postemployment Health:	6/30/97	312	208	150 %	(104)	347	(30) %
						Actuarially Determined Required Contribution:	3.58%
228 PETERSBURG PUBLIC SCHOOLS							
Pension:	6/30/97	1,273	872	146 %	(401)	874	(46) %
Postemployment Health:	6/30/97	475	326	146 %	(149)	874	(17) %
						Actuarially Determined Required Contribution:	13.62%
229 BRISTOL BAY COSTAL RESOURCE SERVICE AREA							
Pension:	6/30/97	107	151	71 %	44	0	0 %
Postemployment Health:	6/30/97	41	57	72 %	16	0	0 %
						Actuarially Determined Required Contribution:	13.24%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)	
230 ALEUTIANS EAST BOROUGH								
Pension:	6/30/97	560	511	110 %	(49)	414	(12) %	
Postemployment Health:	6/30/97	210	191	110 %	(19)	414	(5) %	
							Actuarially Determined Required Contribution:	8.48%
231 KIVALINA, CITY OF								
Pension:	6/30/97	50	21	238 %	(29)	23	(126) %	
Postemployment Health:	6/30/97	19	9	211 %	(10)	23	(43) %	
							Actuarially Determined Required Contribution:	.00%
232 BERING STRAITS CRSA								
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%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
237 KALTAG, CITY OF							
Pension:	6/30/97	28	18	156 %	(10)	22	(45) %
Postemployment Health:	6/30/97	11	7	157 %	(4)	22	(18) %
						Actuarially Determined Required Contribution:	.00%
239 LOWER KALSKAG, CITY OF							
Pension:	6/30/97	34	84	40 %	50	49	102 %
Postemployment Health:	6/30/97	13	32	41 %	19	49	39 %
						Actuarially Determined Required Contribution:	25.02%
240 HAINES BOROUGH SCHOOL DISTRICT							
Pension:	6/30/97	470	430	109 %	(40)	490	(8) %
Postemployment Health:	6/30/97	176	161	109 %	(15)	490	(3) %
						Actuarially Determined Required Contribution:	6.41%
241 NOORVIK, CITY OF							
Pension:	6/30/97	165	158	104 %	(7)	124	(6) %
Postemployment Health:	6/30/97	62	60	103 %	(2)	124	(2) %
						Actuarially Determined Required Contribution:	9.90%
242 ELIM, CITY OF							
Pension:	6/30/97	32	34	94 %	2	22	9 %
Postemployment Health:	6/30/97	12	13	92 %	1	22	5 %
						Actuarially Determined Required Contribution:	16.04%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
243 ATKA, CITY OF							
Pension:	6/30/97	18	2	900 %	(16)	16	(100) %
Postemployment Health:	6/30/97	8	1	800 %	(7)	16	(44) %
Actuarially Determined Required Contribution:							.00%
244 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT							
Pension:	6/30/97	871	837	104 %	(34)	739	(5) %
Postemployment Health:	6/30/97	325	312	104 %	(13)	739	(2) %
Actuarially Determined Required Contribution:							11.77%
245 ALEUTIANS WEST CRSA							
Pension:	6/30/97	56	40	140 %	(16)	50	(32) %
Postemployment Health:	6/30/97	22	15	147 %	(7)	50	(14) %
Actuarially Determined Required Contribution:							11.28%
246 DELTA/GREELY SCHOOL DISTRICT							
Pension:	6/30/97	1,523	1,306	117 %	(217)	897	(24) %
Postemployment Health:	6/30/97	568	487	117 %	(81)	897	(9) %
Actuarially Determined Required Contribution:							8.67%
247 LAKE AND PENINSULA BOROUGH							
Pension:	6/30/97	225	268	84 %	43	204	21 %
Postemployment Health:	6/30/97	85	101	84 %	16	204	8 %
Actuarially Determined Required Contribution:							16.75%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
248 YAKUTAT, CITY AND BOROUGH OF							
Pension:	6/30/97	485	418	116 %	(67)	312	(21) %
Postemployment Health:	6/30/97	182	156	117 %	(26)	312	(8) %
						Actuarially Determined Required Contribution:	2.03%
249 UNALAKLEET, CITY OF							
Pension:	6/30/97	305	233	131 %	(72)	271	(27) %
Postemployment Health:	6/30/97	114	88	130 %	(26)	271	(10) %
						Actuarially Determined Required Contribution:	5.22%
251 KLAWOCK CITY SCHOOL DISTRICT							
Pension:	6/30/97	343	308	111 %	(35)	238	(15) %
Postemployment Health:	6/30/97	128	116	110 %	(12)	238	(5) %
						Actuarially Determined Required Contribution:	10.07%
252 OLD HARBOR, CITY OF							
Pension:	6/30/97	16	34	47 %	18	7	257 %
Postemployment Health:	6/30/97	6	13	46 %	7	7	100 %
						Actuarially Determined Required Contribution:	29.58%
254 MEKORYUK, CITY OF							
Pension:	6/30/97	22	29	76 %	7	17	41 %
Postemployment Health:	6/30/97	9	11	82 %	2	17	12 %
						Actuarially Determined Required Contribution:	19.18%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
255 ALASKA GATEWAY SCHOOL DISTRICT							
Pension:	6/30/97	1,038	752	138 %	(286)	1,016	(28) %
Postemployment Health:	6/30/97	388	281	138 %	(107)	1,016	(11) %
Actuarially Determined Required Contribution:							6.00%
256 SAINT GEORGE, CITY OF							
Pension:	6/30/97	1,105	879	126 %	(226)	327	(69) %
Postemployment Health:	6/30/97	412	328	126 %	(84)	327	(26) %
Actuarially Determined Required Contribution:							20.18%
257 PELICAN CITY SCHOOL DISTRICT							
Pension:	6/30/97	191	144	133 %	(47)	115	(41) %
Postemployment Health:	6/30/97	72	55	131 %	(17)	115	(15) %
Actuarially Determined Required Contribution:							10.11%
258 DENALI BOROUGH							
Pension:	6/30/97	108	229	47 %	121	106	114 %
Postemployment Health:	6/30/97	41	86	48 %	45	106	42 %
Actuarially Determined Required Contribution:							21.07%
259 ALLAKAKET, CITY OF							
Pension:	6/30/97	51	36	142 %	(15)	90	(17) %
Postemployment Health:	6/30/97	20	14	143 %	(6)	90	(7) %
Actuarially Determined Required Contribution:							7.40%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)	
260 KACHEMAK, CITY OF								
Pension:	6/30/97	16	16	100 %	0	19	0 %	
Postemployment Health:	6/30/97	6	7	86 %	1	19	5 %	
							Actuarially Determined Required Contribution:	4.85%
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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
266 QUINHAGAK, CITY OF							
Pension:	6/30/97	8	18	44 %	10	22	45 %
Postemployment Health:	6/30/97	4	8	50 %	4	22	18 %
					Actuarially Determined Required Contribution:		8.27%
267 ALEUTIAN HOUSING AUTHORITY							
Pension:	6/30/97	229	245	93 %	16	377	4 %
Postemployment Health:	6/30/97	86	92	93 %	6	377	2 %
					Actuarially Determined Required Contribution:		11.44%
268 MARSHALL, CITY OF							
Pension:	6/30/97	42	50	84 %	8	83	10 %
Postemployment Health:	6/30/97	17	19	89 %	2	83	2 %
					Actuarially Determined Required Contribution:		10.69%
269 ANCHORAGE TELEPHONE UTILITIES							
Pension:	6/30/97	10,179	7,418	137 %	(2,761)	12,290	(22) %
Postemployment Health:	6/30/97	3,795	2,766	137 %	(1,029)	12,290	(8) %
					Actuarially Determined Required Contribution:		7.90%
270 BERING STRAITS REGIONAL HOUSING AUTHORITY							
Pension:	6/30/97	178	149	119 %	(29)	479	(6) %
Postemployment Health:	6/30/97	67	56	120 %	(11)	479	(2) %
					Actuarially Determined Required Contribution:		8.71%

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) Projected Unit Credit (b)	Funded Ratio (a / b)	Unfunded AAL (UAAL) (b - a)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll Total ((b - a) /c)
271 EGEGIK, CITY OF							
Pension:	6/30/97	26	26	100 %	0	64	0 %
Postemployment Health:	6/30/97	10	10	100 %	0	64	0 %
					Actuarially Determined Required Contribution:		10.61%
272 POINT HOPE, CITY OF							
Pension:	6/30/97	8	3	267 %	(5)	25	(20) %
Postemployment Health:	6/30/97	3	2	150 %	(1)	25	(4) %
					Actuarially Determined Required Contribution:		10.61%
274 ILISAVGIK COLLEGE							
Pension:	6/30/97	0	1,016	0 %	1,016	4,786	21 %
Postemployment Health:	6/30/97	0	379	0 %	379	4,786	8 %
					Actuarially Determined Required Contribution:		10.61%
TERMINATED EMPLOYERS							
Pension:	6/30/97	26,075	26,075	100 %	0	0	0 %
Postemployment Health:	6/30/97	9,719	9,719	100 %	0	0	0 %
					Actuarially Determined Required Contribution:		.00%
STATE & POLITICAL SUBDIVISION TOTALS							
Pension:	6/30/97	4,287,496	4,031,527	106	(255,969)	1,229,135	(21) %
Postemployment Health:	6/30/97	1,597,992	1,502,589	106	(95,403)	1,229,135	(8) %
					Actuarially Determined Required Contribution:		11.90%