

Public Fund Survey - 2006 Actuarial Funding Levels			Actuarial Funding Ratio	Actuarial Assets (000's)	Actuarial Liabilities (000's)	Unfunded Liability (Surplus) (000's)		
Aggregate for the 124 Plans shown here			86.10%	\$2,249,407,864	\$2,612,681,830	\$363,273,966		
No.	State	Plan Name	Actuarial Funding Ratio	Actuarial Assets	Actuarial Liabilities	Unfunded Liability (Surplus)	Actuarial Valuation Date	for FY ending
1	AK	<u>Alaska PERS</u>	65.7	\$4,658,413	\$7,087,191	\$2,428,778	06/30/2005	06/30/2006
2	AK	<u>Alaska Teachers</u>	60.9	\$2,640,642	\$4,334,585	\$1,693,943	06/30/2005	06/30/2006
3	AL	<u>Alabama ERS</u>	84	\$8,935,358	\$10,634,976	\$1,699,618	09/30/2005	09/30/2005
4	AL	<u>Alabama Teachers</u>	83.6	\$19,248,207	\$23,027,338	\$3,779,131	09/30/2005	09/30/2005
5	AR	<u>Arkansas Teachers</u>	80.4	\$8,817,000	\$10,973,000	\$2,156,000	06/30/2005	06/30/2005
6	AR	<u>Arkansas PERS</u>	83.4	\$4,949,000	\$5,936,000	\$987,000	06/30/2006	06/30/2006
7	AZ	<u>Arizona SRS</u>	84.9	\$22,973,000	\$27,063,000	\$1,847,000	06/30/2005	06/30/2006
8	AZ	<u>Arizona Public Safety Personnel</u>	82.1	\$4,886,963	\$5,951,937	\$1,064,974	06/30/2005	06/30/2005
9	AZ	<u>Phoenix ERS</u>	84.2	\$1,511,553	\$1,795,514	\$283,961	06/30/2005	06/30/2005
10	CA	<u>Contra Costa County</u>	82	\$3,673,858	\$4,481,243	\$807,385	12/31/2004	12/31/2005
11	CA	<u>San Diego County</u>	83.6	\$6,263,019	\$7,495,294	\$1,232,275	06/30/2006	06/30/2006
12	CA	<u>LA County ERS</u>	85.8	\$29,497,485	\$34,375,949	\$4,878,464	06/30/2005	06/30/2006
13	CA	<u>California PERE</u>	87.3	\$183,680,000	\$210,310,000	\$26,630,000	06/30/2005	06/30/2006
14	CA	<u>San Francisco City & County</u>	103.8	\$11,299,997	\$10,885,455	(\$414,542)	06/30/2004	06/30/2005
15	CA	<u>California Teachers</u>	85.7	\$121,882,000	\$142,193,000	\$20,311,000	06/30/2005	06/30/2006

16	CO	<u>Colorado Municipal</u>	78	\$2,358,719	\$3,022,624	\$663,905	12/31/2005	12/31/2005
17	CO	<u>Denver Schools</u>	87.9	\$2,693,686	\$3,065,855	\$372,169	01/01/2006	12/31/2005
18	CO	<u>Colorado State & School</u>	72.9	\$31,721,141	\$43,505,716	\$11,784,575	12/31/2005	12/31/2005
19	CT	<u>Connecticut Teachers</u>	65.3	\$9,846,700	\$15,070,500	\$5,223,800	06/30/2004	06/30/2005
20	CT	<u>Connecticut SERS</u>	53.3	\$8,517,677	\$15,987,547	\$7,469,870	06/30/2005	06/30/2005
21	DC	<u>DC Teachers</u>	100	\$917,800	\$917,800	\$0	10/01/2003	09/30/2004
22	DC	<u>DC Police & Fire</u>	100	\$1,427,800	\$1,427,800	\$0	10/01/2002	09/30/2004
23	DE	<u>Delaware State Employees</u>	101.7	\$5,998,746	\$5,901,172	(\$97,574)	06/30/2006	06/30/2006
24	FL	<u>Florida RS</u>	105.6	\$117,159,615	\$110,977,831	(\$6,181,784)	07/01/2006	06/30/2006
25	GA	<u>Georgia ERS</u>	97.2	\$13,134,472	\$13,512,773	\$378,301	06/30/2005	06/30/2005
26	GA	<u>Georgia Teachers</u>	98	\$46,836,895	\$47,811,214	\$974,319	06/30/2005	06/30/2006
27	HI	<u>Hawaii ERS</u>	68.6	\$8,914,839	\$12,985,989	\$4,071,150	06/30/2005	06/30/2005
28	IA	<u>Iowa PERS</u>	88.4	\$19,144,037	\$21,651,122	\$2,507,085	06/30/2006	06/30/2006
29	ID	<u>Idaho PERS</u>	95.2	\$9,177,100	\$9,638,800	\$461,700	07/01/2006	06/30/2006
30	IL	<u>Illinois Universities</u>	65.4	\$14,175,100	\$21,688,900	\$7,513,800	06/30/2006	06/30/2006
31	IL	<u>Illinois SERS</u>	54.4	\$10,494,148	\$19,304,646	\$8,810,498	06/30/2004	06/30/2005
32	IL	<u>Illinois Municipal</u>	94.6	\$19,698,401	\$20,815,060	\$1,116,659	12/31/2005	12/31/2005
33	IL	<u>Illinois Teachers</u>	62	\$36,584,889	\$58,996,913	\$22,412,024	07/01/2006	06/30/2006
34	IL	<u>Chicago Teachers</u>	79	\$10,506,471	\$13,295,876	\$2,789,405	06/30/2005	06/30/2005
35	IN	<u>Indiana Teachers</u>	43.4	\$7,065,299	\$16,264,893	\$9,199,594	06/30/2005	06/30/2005
36	IN	<u>Indiana PERF</u>	96.4	\$10,471,937	\$10,858,322	\$386,385	07/01/2005	06/30/2006
37	KS	<u>Kansas PERS</u>	68.8	\$11,339,293	\$16,491,762	\$5,152,469	12/31/2005	06/30/2006
38	KY	<u>Kentucky ERS</u>	74.6	\$5,983,974	\$8,018,069	\$2,034,095	06/30/2004	06/30/2005
39	KY	<u>Kentucky County</u>	90.7	\$6,511,562	\$7,180,784	\$2,500,268	06/30/2004	06/30/2005

40	KY	<u>Kentucky Teachers</u>	76.3	\$14,598,800	\$19,134,800	\$4,536,000	06/30/2005	06/30/2005
41	LA	<u>Louisiana SERS</u>	61.5	\$6,673,500	\$10,847,062	\$4,173,562	06/30/2005	06/30/2005
42	LA	<u>Louisiana Teachers</u>	64.6	\$12,082,682	\$18,699,765	\$6,617,083	06/30/2005	06/30/2005
43	MA	<u>Massachusetts Teachers</u>	69.6	\$17,074,000	\$24,519,000	\$7,445,000	01/01/2002	12/31/2003
44	MA	<u>Massachusetts SERS</u>	82.8	\$16,210,981	\$19,575,338	\$3,364,357	12/31/2003	12/31/2005
45	MD	<u>Maryland PERS</u>	80.4	\$12,287,942	\$15,291,091	\$3,003,149	06/30/2006	06/30/2006
46	MD	<u>Maryland Teachers</u>	84.2	\$21,575,451	\$25,617,484	\$4,042,033	06/30/2006	06/30/2006
47	ME	<u>Maine Local</u>	109.2	\$1,726,776	\$1,581,198	(\$145,578)	06/30/2005	06/30/2006
48	ME	<u>Maine State and Teacher</u>	69.7	\$6,964,597	\$9,999,250	\$3,034,653	06/30/2005	06/30/2006
49	MI	<u>Michigan Municipal</u>	76.7	\$4,731,400	\$6,164,800	\$1,433,400	12/31/2004	12/31/2005
50	MI	<u>Michigan Public Schools</u>	83.7	\$38,784,000	\$46,317,000	\$7,533,000	09/30/2004	09/30/2005
51	MI	<u>Michigan SERS</u>	84.5	\$10,149,000	\$12,004,000	\$1,855,000	09/30/2004	09/30/2005
52	MN	<u>Minneapolis ERF</u>	92.1	\$1,513,389	\$1,643,140	\$129,751	07/01/2004	06/30/2004
53	MN	<u>Duluth Teachers</u>	84.1	\$270,926	\$322,229	\$42,443	07/01/2006	06/30/2006
54	MN	<u>St. Paul Teachers</u>	69.6	\$905,293	\$1,299,832	\$394,539	06/30/2005	06/30/2005
55	MN	<u>Minnesota Teachers</u>	92.1	\$19,035,612	\$20,679,111	\$1,643,499	06/30/2006	06/30/2006
56	MN	<u>Minnesota PERF</u>	74.7	\$12,495,207	\$16,737,757	\$4,242,550	06/30/2006	06/30/2006
57	MN	<u>Minnesota State Employees</u>	95.6	\$8,081,736	\$8,455,336	\$373,600	06/30/2004	06/30/2005
58	MO	<u>Missouri DOT and Highway Patrol</u>	55.5	\$1,521,143	\$2,740,438	\$1,219,295	06/30/2006	06/30/2006

59	MO	<u>Missouri Local</u>	95.1	\$2,984,489	\$3,139,260	\$154,771	02/28/2005	06/30/2005
60	MO	<u>Missouri Non-Teachers</u>	80.5	\$2,218,638	\$2,756,833	\$538,195	06/30/2006	06/30/2006
61	MO	<u>Missouri Teachers</u>	82.6	\$24,801,644	\$30,037,130	\$5,235,486	06/30/2006	06/30/2006
62	MO	<u>Missouri State Employees</u>	85.3	\$6,836,567	\$8,013,205	\$1,142,684	06/30/2006	06/30/2006
63	MO	<u>St. Louis School Employees</u>	86.3	\$935,300	\$1,084,400	\$149,100	01/01/2005	12/31/2005
64	MS	<u>Mississippi PERS</u>	73.5	\$18,321,063	\$24,928,464	\$6,607,401	06/30/2006	06/30/2006
65	MT	<u>Montana Teachers</u>	70.8	\$2,497,507	\$3,527,000	\$1,029,500	07/01/2005	06/30/2005
66	MT	<u>Montana PERS</u>	85.5	\$3,179,010	\$3,719,998	\$466,798	06/30/2005	06/30/2005
67	NC	<u>North Carolina Local Government</u>	99.3	\$13,377,297	\$13,466,189	\$88,892	12/31/2004	06/30/2005
68	NC	<u>North Carolina Teachers and State Employees</u>	108.1	\$47,383,509	\$43,827,854	(\$3,555,655)	12/31/2004	06/30/2005
69	NC	<u>Charlotte Firefighters</u>	94.1	\$274,948	\$292,341	\$17,393	07/01/2004	06/30/2004
70	ND	<u>North Dakota PERS</u>	90.8	\$1,236,100	\$1,361,200	\$125,100	06/30/2004	06/30/2005
71	ND	<u>North Dakota Teachers</u>	74.8	\$1,469,700	\$1,965,200	\$495,500	07/01/2005	06/30/2005
72	NE	<u>Nebraska Schools</u>	85.6	\$5,335,197	\$6,234,658	\$899,461	07/01/2005	06/30/2005
73	NH	<u>New Hampshire Retirement System</u>	71.1	\$3,575,641	\$5,029,877	\$1,454,236	06/30/2003	06/30/2004
74	NJ	<u>New Jersey PERS</u>	85.3	\$27,113,000	\$31,774,000	\$4,661,000	06/30/2005	06/30/2005
75	NJ	<u>New Jersey Police & Fire</u>	84	\$18,703,390	\$22,278,239	\$3,574,849	06/30/2004	06/30/2005

76	NJ	<u>New Jersey Teachers</u>	80.8	\$34,690,000	\$42,920,000	\$8,230,000	06/30/2005	06/30/2005
77	NM	<u>New Mexico Teachers</u>	70.4	\$7,457,500	\$10,591,800	\$3,134,300	06/30/2005	06/30/2005
78	NM	<u>New Mexico PERF</u>	92.1	\$10,863,895	\$11,800,861	\$936,966	06/30/2006	06/30/2006
79	NV	<u>Nevada Police Officer and Firefighter</u>	68.9	\$3,715,422	\$5,394,511	\$1,679,089	06/30/2006	06/30/2006
80	NV	<u>Nevada Regular Employees</u>	76.5	\$15,566,606	\$20,344,635	\$4,778,029	06/30/2006	06/30/2006
81	NY	<u>New York City Teachers</u>	100	\$32,817,102	\$32,827,541	\$10,439	06/30/2004	06/30/2005
82	NY	<u>NY State & Local Police & Fire</u>	100	\$21,953,000	\$21,953,000	\$0	04/01/2006	03/31/2006
83	NY	<u>NY State & Local ERS</u>	100	\$118,197,000	\$118,197,000	\$0	04/01/2006	03/31/2006
84	NY	<u>New York City ERS</u>	99.6	\$40,088,213	\$40,236,258	\$148,045	06/30/2003	06/30/2005
85	NY	<u>New York State Teachers</u>	98.8	\$74,074,300	\$74,961,100	\$886,800	06/30/2005	06/30/2006
86	OH	<u>Ohio School Employees</u>	75.6	\$9,542,000	\$12,627,000	\$3,085,000	06/30/2006	06/30/2006
87	OH	<u>Ohio Police & Fire</u>	80.9	\$9,337,462	\$11,545,050	\$2,207,588	01/01/2004	12/31/2005
88	OH	<u>Ohio PERS</u>	87.6	\$50,452,000	\$57,604,000	\$7,152,000	12/31/2004	12/31/2005
89	OH	<u>Ohio Teachers</u>	75	\$58,008,050	\$77,371,024	\$19,362,974	06/30/2006	06/30/2006
90	OK	<u>Oklahoma Teachers</u>	49.3	\$7,470,400	\$15,143,400	\$7,673,000	06/30/2006	06/30/2006
91	OK	<u>Oklahoma PERS</u>	71.4	\$5,654,276	\$7,914,658	\$2,260,382	07/01/2006	06/30/2006
92	OR	<u>Oregon PERS</u>	104.2	\$51,382,600	\$49,294,000	(\$2,088,600)	12/31/2005	06/30/2006
93	PA	<u>Pennsylvania School Employees</u>	83.6	\$51,122,100	\$61,129,400	\$5,028,500	06/30/2005	06/30/2006

94	PA	<u>Pennsylvania State ERS</u>	92.9	\$26,794,000	\$28,852,000	\$2,058,000	12/31/2005	12/31/2005
95	RI	<u>Rhode Island Municipal</u>	87.2	\$886,965	\$1,017,254	\$130,289	06/30/2003	06/30/2005
96	RI	<u>Rhode Island ERS</u>	55.8	\$5,444,368	\$9,762,675	\$4,318,307	06/30/2004	06/30/2005
97	SC	<u>South Carolina Police</u>	87.4	\$2,774,606	\$3,173,930	\$399,324	07/01/2005	06/30/2006
98	SC	<u>South Carolina RS</u>	71.6	\$21,625,510	\$30,217,471	\$8,591,961	07/01/2005	06/30/2006
99	SD	<u>South Dakota PERS</u>	96.6	\$5,380,999	\$5,571,842	\$190,843	06/30/2005	06/30/2005
100	TN	<u>TN Political Subdivisions</u>	91.9	\$3,605,529	\$3,923,475	\$317,946	07/01/2005	06/30/2005
101	TN	<u>TN State and Teachers</u>	99.8	\$23,627,160	\$23,666,967	\$39,807	07/01/2005	06/30/2005
102	TX	<u>City of Austin ERS</u>	78	\$1,398,800	\$1,794,200	\$395,400	12/31/2004	12/31/2005
103	TX	<u>Houston Firefighters</u>	97.6	\$1,922,000	\$1,970,000	\$48,000	07/01/2002	06/30/2005
104	TX	<u>Texas County & District</u>	104.4	\$13,441,414	\$12,872,100	(\$569,314)	12/31/2005	12/31/2005
105	TX	<u>Texas Teachers</u>	87.3	\$94,218,000	\$107,911,000	\$13,693,000	08/31/2006	08/31/2006
106	TX	<u>Texas LECOS</u>	101.7	\$720,307	\$708,437	(\$11,870)	08/31/2006	08/31/2006
107	TX	<u>Texas ERS</u>	95.2	\$21,780,437	\$22,884,917	\$1,104,480	08/31/2006	08/31/2006
108	TX	<u>Texas Municipal</u>	82.7	\$12,486,100	\$15,095,200	\$2,609,100	12/31/2005	12/31/2005
109	UT	<u>Utah Noncontributory</u>	92.2	\$13,065,512	\$14,166,548	\$1,101,036	12/31/2005	12/31/2005
110	VA	<u>Fairfax County Schools</u>	84.9	\$1,643,020	\$1,935,582	\$292,562	12/31/2004	06/30/2005
111	VA	<u>Virginia Retirement System</u>	81.3	\$40,372,000	\$49,628,000	\$9,256,000	06/30/2005	06/30/2006
112	VT	<u>Vermont State Employees</u>	97.8	\$1,148,908	\$1,174,796	\$25,888	06/30/2005	06/30/2005

113	VT	<u>Vermont Teachers</u>	90.7	\$1,354,006	\$1,492,150	\$138,144	06/30/2005	06/30/2005
114	WA	<u>Washington School Employees Plan 2/3</u>	100	\$1,747,400	\$1,747,400	\$0	09/30/2005	06/30/2006
115	WA	<u>Washington LEOFF Plan 2</u>	100	\$3,329,100	\$3,329,100	\$0	09/30/2005	06/30/2006
116	WA	<u>Washington LEOFF Plan 1</u>	113.1	\$4,800,000	\$4,243,000	(\$400,000)	09/30/2005	06/30/2006
117	WA	<u>Washington Teachers Plan 2/3</u>	100	\$4,411,200	\$4,411,200	\$0	09/30/2004	06/30/2006
118	WA	<u>Washington Teachers Plan 1</u>	77.6	\$8,450,000	\$10,894,000	\$2,444,000	09/30/2005	06/30/2006
119	WA	<u>Washington PERS 2/3</u>	100	\$12,274,100	\$12,274,100	\$0	09/30/2004	06/30/2006
120	WA	<u>Washington PERS 1</u>	70.8	\$9,707,000	\$13,704,000	\$3,997,000	09/30/2005	06/30/2006
121	WI	<u>Wisconsin Retirement System</u>	99.4	\$66,209,400	\$66,622,300	\$412,900	12/31/2004	12/31/2004
122	WV	<u>West Virginia PERS</u>	83.6	\$3,404,650	\$4,072,548	\$667,898	07/01/2005	06/30/2005
123	WV	<u>West Virginia Teachers</u>	24.6	\$1,627,355	\$6,617,708	\$4,990,353	06/30/2005	06/30/2005
124	WY	<u>Wyoming Public Employees</u>	95.1	\$4,843,861	\$5,091,763	\$247,902	01/01/2006	12/31/2005

*Funds with an unfunded liability of zero use the aggregate cost actuarial valuation method. Under this method, the actuarial value of liabilities is equal to the actuarial value of assets and no unfunded liability is identified.

