

Plan name	FY	Val Date	Actuarial Assets	Actuarial Liabilities	Difference	Funded Ratio
West Virginia Teachers	2001	1/7/01	\$1,090,663	\$5,188,826	(\$4,098,163)	21.00%
Providence Employees Retirement System	2001		\$341,986	\$821,363	(\$479,377)	41.64%
Indiana Teachers	2001	6/30/01	\$5,810,760	\$13,523,826	(\$7,713,066)	43.00%
Oklahoma Teachers	2001	6/30/01	\$5,959,000	\$11,591,100	(\$5,632,100)	51.40%
Illinois Teachers	2001	6/30/01	\$23,315,646	\$39,166,697	(\$15,851,051)	59.50%
Connecticut SERS	2001	6/30/01	\$7,638,854	\$12,105,366	(\$4,466,512)	63.10%
Illinois SERS	2001	6/30/01	\$8,276,661	\$12,572,240	(\$4,295,579)	65.80%
Missouri DOT and Highway Patrol	2001	6/30/01	\$1,520,800	\$2,301,403	(\$780,602)	66.08%
Boston Retirement Board	2001	1/1/02	\$3,371,716	\$4,796,130	(\$1,424,414)	70.30%
Chicago Police	2001	12/31/01	\$4,183,796	\$5,932,511	(\$1,748,715)	70.52%
Illinois Universities	2001	6/30/01	\$10,753,297	\$14,915,317	(\$4,162,020)	72.10%
Maine State and Teacher	2001	6/30/01	\$5,844,838	\$7,997,931	(\$2,153,093)	73.10%
Louisiana SERS	2001	6/30/01	\$6,418,296	\$8,652,591	(\$2,234,295)	74.20%
Omaha Police and Fire Pension Fund	2001	12/31/01	\$350,400	\$452,300	(\$101,900)	77.50%
Philadelphia Municipal Retirement System	2001	1/7/01	\$4,943,400	\$6,379,800	(\$1,436,400)	77.50%
Rhode Island ERS	2001	6/30/01	\$6,026,141	\$7,768,536	(\$1,742,394)	77.60%
Louisiana Teachers	2001	6/30/01	\$12,062,136	\$15,390,417	(\$3,328,281)	78.40%
Nevada Police Officer and Firefighter	2001	6/30/01	\$2,535,499	\$3,214,191	(\$678,692)	78.90%
Massachusetts Teachers	2001	1/1/01	\$14,390,000	\$18,170,000	(\$3,780,000)	79.20%
St. Louis School Employees	2001	1/1/02	\$861,128	\$1,069,790	(\$208,662)	80.50%
St. Paul Teachers	2001	1/7/01	\$869,045	\$1,060,931	(\$191,886)	81.91%
Oklahoma PERS	2001	1/7/01	\$5,110,227	\$6,190,228	(\$1,080,001)	82.60%
Atlanta Police Fund	2001	1/1/02	\$448,676	\$541,209	(\$92,533)	82.90%
Michigan Municipal	2001	12/31/01	\$4,034,400	\$4,783,900	(\$749,500)	84.33%
West Virginia PERS	2001	1/7/01	\$2,681,395	\$3,178,037	(\$496,642)	84.40%
Dallas Police and Fire	2001	1/1/02	\$2,158,000	\$2,554,000	(\$396,000)	84.50%
New York City Fire	2001	6/30/01	\$6,525,700	\$7,707,300	(\$1,181,600)	84.67%
New Hampshire Retirement System	2001	6/30/01	\$3,264,901	\$3,842,602	(\$577,701)	84.97%
Texas Municipal	2001	12/31/01	\$9,236,600	\$10,866,900	(\$1,630,300)	85.00%
Nevada Regular Employees	2001	6/30/01	\$11,495,561	\$13,449,985	(\$1,954,424)	85.50%
Baton Rouge City Parish Retirement System	2001	12/31/01	\$813,978	\$902,821	(\$88,843)	86.00%
Minnesota GERF	2001	6/30/01	\$10,527,270	\$12,105,337	(\$1,578,067)	87.00%
Nebraska Schools	2001	6/30/01	\$1,486,009	\$1,704,202	(\$218,193)	87.20%

South Carolina RS	2001	1/7/01	\$18,486,773	\$21,162,147	(\$2,675,374)	87.40%
Mississippi PERS	2001	6/30/01	\$16,191,631	\$18,494,207	(\$2,302,576)	87.50%
Contra Costa County	2001	12/31/01	\$2,613,220	\$2,983,551	(\$370,331)	87.60%
Kansas PERS	2001	12/31/00	\$9,835,182	\$11,140,014	(\$1,304,832)	88.00%
Cook County Employees	2001	12/31/01	\$5,935,506	\$6,678,220	(\$742,713)	88.88%
Vermont Teachers	2001	6/30/01	\$1,116,846	\$1,254,341	(\$137,495)	89.00%
Omaha School Employee Retirement System	2001	1/9/01	\$800,544	\$897,399	(\$96,854)	89.21%
Texas County & District	2001	12/31/01	\$8,054,200	\$9,023,600	(\$969,400)	89.30%
San Diego City ERS	2001	6/30/01	\$2,525,645	\$2,809,538	(\$283,893)	89.90%
TN Political Subdivisions	2001	1/7/01	\$3,187,990	\$3,528,137	(\$340,147)	90.36%
Hawaii ERS	2001	6/30/01	\$9,515,957	\$10,506,913	(\$990,956)	90.60%
Kentucky Teachers	2001	6/30/01	\$13,299,161	\$14,642,129	(\$1,342,968)	90.80%
Ohio Teachers	2001	1/7/01	\$54,194,672	\$59,425,300	(\$5,230,628)	91.20%
Oklahoma Police Pension and Retirement System	2001	1/7/01	\$1,319,041	\$1,443,404	(\$124,363)	91.40%
Detroit Employees General Retirement System	2001	6/30/01	\$2,912,146	\$3,179,601	(\$267,455)	91.60%
Massachusetts SRS	2001	1/1/01	\$13,922,000	\$15,170,000	(\$1,248,000)	91.80%
New Mexico Educational	2001	6/30/01	\$7,418,300	\$8,070,300	(\$652,000)	91.90%
Louisiana State Parochial Employees	2001	12/31/01	\$1,224,465	\$1,326,740	(\$102,275)	92.29%
Ohio Police & Fire	2001	1/1/02	\$9,076,000	\$9,786,000	(\$710,000)	92.75%
Vermont State Employees	2001	6/30/01	\$954,821	\$1,026,993	(\$72,172)	93.00%
Chicago Municipal Employees	2001	12/31/01	\$6,466,798	\$6,934,176	(\$467,379)	93.26%
Minneapolis ERF	2001	6/30/01	\$1,507,159	\$1,615,972	(\$108,813)	93.27%
City of Miami Firefighters and Police Officers Retirement	2001	1/10/01	\$828,900	\$884,700	(\$55,800)	94.00%
Nashville-Davidson Metropolitan Employees Benefit Tru	2001	1/7/01	\$1,532,339	\$1,628,957	(\$96,618)	94.07%
Montgomery County Employees Retirement System	2001	6/30/01	\$1,990,882	\$2,111,946	(\$121,064)	94.30%
South Carolina Police	2001	1/7/01	\$2,197,982	\$2,324,257	(\$126,275)	94.60%
Orange County ERS	2001	12/31/01	\$4,586,844	\$4,843,899	(\$257,055)	94.69%
Alaska Teachers	2001	6/30/01	\$3,468,310	\$3,651,488	(\$183,178)	95.00%
Ohio School Employees	2001	6/30/01	\$8,650,000	\$9,109,000	(\$459,000)	95.00%
Maryland Teachers	2001	6/30/01	\$19,182,750	\$20,126,943	(\$944,193)	95.31%
Arkansas Teachers	2001	6/30/01	\$8,166,000	\$8,561,000	(\$395,000)	95.40%
City of Austin ERS	2001	12/31/01	\$1,311,300	\$1,360,300	(\$49,000)	96.40%
North Dakota Teachers	2001	1/7/01	\$1,414,700	\$1,467,700	(\$53,000)	96.40%
South Dakota RS	2001	6/30/01	\$4,521,400	\$4,688,400	(\$167,000)	96.40%

Oregon PERS	2001	12/31/00	\$41,804,600	\$43,350,500	(\$1,545,900)	96.43%
Michigan Public Schools	2001	9/30/01	\$38,399,000	\$39,774,000	(\$1,375,000)	96.50%
Wisconsin Retirement System	2001	12/31/01	\$58,024,300	\$60,134,700	(\$2,110,400)	96.50%
Jacksonville General Employee Pension Plan	2001	9/30/01	\$1,459,649	\$1,511,829	(\$52,180)	96.55%
Denver Schools	2001	12/31/01	\$2,462,548	\$2,550,556	(\$88,008)	97.00%
Missouri State Employees	2001	6/30/01	\$5,881,233	\$6,065,167	(\$183,934)	97.00%
Iowa PERS	2001	6/30/01	\$15,112,425	\$15,553,379	(\$440,954)	97.16%
Idaho PERS	2001	1/7/01	\$6,492,800	\$6,679,100	(\$186,300)	97.20%
Fairfax County Employees' Retirement System	2001	1/7/01	\$1,807,813	\$1,857,802	(\$49,989)	97.31%
New York City Teachers	2001	6/30/01	\$35,410,230	\$36,140,100	(\$729,870)	97.98%
California Teachers	2001	6/30/01	\$107,654,000	\$109,881,000	(\$2,227,000)	98.00%
Colorado School	2001	12/31/01	\$28,947,935	\$29,469,608	(\$521,673)	98.20%
Colorado State	2001	12/31/01	\$28,947,935	\$29,469,608	(\$521,673)	98.20%
Iowa Municipal Fire and Police	2001	1/7/01	\$1,262,325	\$1,274,408	(\$12,083)	99.05%
North Carolina Local Government	2001	12/31/01	\$10,764,032	\$10,836,460	(\$72,428)	99.30%
Missouri Teachers	2001	6/30/01	\$21,146,294	\$21,282,203	(\$135,909)	99.40%
Denver Employees	2001	1/1/02	\$1,459,258	\$1,466,105	(\$6,847)	99.50%
TN State and Teachers	2001	1/7/01	\$20,760,989	\$20,842,216	(\$81,227)	99.61%
Chicago Teachers	2001	6/30/01	\$10,387,569	\$10,392,705	(\$5,136)	99.95%
LA County ERS	2001	6/30/01	\$26,490,000	\$26,489,976	\$24	100.00%
Baltimore Fire and Police Employees Retirement System	2001	6/30/01	\$2,098,741	\$2,096,803	\$1,938	100.10%
Alabama ERS	2001	9/30/01	\$8,028,471	\$8,010,123	\$18,348	100.20%
Utah Public Safety	2001	1/1/02	\$1,376,466	\$1,366,134	\$10,332	100.80%
New Jersey Police & Fire	2001	6/30/01	\$18,074,454	\$17,922,587	\$151,867	100.85%
Alaska PERS	2001	6/30/01	\$5,579,440	\$5,528,026	\$51,414	100.90%
Louisiana Municipal Police	2001	6/30/01	\$1,275,128	\$1,261,057	\$14,071	101.12%
Alabama Teachers	2001	6/30/01	\$17,475,298	\$17,238,616	\$236,682	101.40%
Georgia ERS	2001	6/30/01	\$11,750,624	\$11,557,255	\$193,369	101.70%
Maryland PERS	2001	6/30/01	\$11,021,958	\$10,789,907	\$232,051	102.15%
Phoenix ERS	2001	6/30/01	\$1,291,338	\$1,259,564	\$31,774	102.50%
Texas Teachers	2001	8/31/01	\$86,352,000	\$84,217,000	\$2,135,000	102.50%
Utah Noncontributory	2001	1/1/02	\$11,104,334	\$10,806,024	\$298,310	102.80%
Louisiana Schools	2001	6/30/01	\$1,516,236	\$1,472,423	\$43,813	103.00%
Fairfax County Schools	2001	6/30/01	\$1,599,219	\$1,552,558	\$46,661	103.00%

Ohio PERS	2001	12/31/01	\$48,748,000	\$47,492,000	\$1,256,000	103.00%
Missouri PEERS	2001	6/30/01	\$1,686,242	\$1,636,076	\$50,166	103.10%
Wyoming Public Employees	2001	1/1/02	\$4,582,462	\$4,442,033	\$140,429	103.16%
Kern County Employees Retirement Association	2001	12/31/00	\$1,434,873	\$1,388,984	\$45,889	103.30%
Georgia Teachers	2001	6/30/01	\$38,584,834	\$37,153,421	\$1,431,413	103.90%
Missouri Local	2001	2/28/01	\$2,395,913	\$2,302,817	\$93,096	104.00%
Colorado Municipal	2001	12/31/01	\$1,822,413	\$1,746,761	\$75,652	104.30%
New York City Police	2001	6/30/01	\$18,141,700	\$17,353,900	\$787,800	104.54%
Texas ERS	2001	8/31/01	\$18,394,458	\$17,527,696	\$866,762	104.90%
Indiana PERF	2001	6/30/01	\$8,723,304	\$8,305,672	\$417,632	105.00%
New Mexico PERA	2001	6/30/01	\$8,308,210	\$7,883,447	\$424,763	105.40%
Alameda County Employee's Retirement Association	2001	12/31/01	\$3,321,794	\$3,140,216	\$181,578	105.80%
Minnesota Teachers	2001	1/7/01	\$16,834,024	\$15,903,984	\$930,040	105.85%
Arkansas PERS	2001	6/30/01	\$4,342,000	\$4,111,000	\$231,000	106.00%
Birmingham Retirement & Relief System	2001		\$773,453	\$727,361	\$46,093	106.34%
Illinois Municipal	2001	12/31/01	\$16,305,022	\$15,318,518	\$986,505	106.40%
San Diego County	2001	6/30/01	\$3,745,600	\$3,506,828	\$238,772	106.80%
Virginia Retirement System	2001	6/30/01	\$37,968,000	\$35,384,000	\$2,584,000	107.30%
Michigan SERS	2001	9/30/01	\$10,633,000	\$9,878,000	\$755,000	107.60%
Duluth Teachers	2001	1/7/01	\$273,618	\$254,255	\$19,363	107.62%
Sacramento County ERS	2001	6/30/01	\$3,718,198	\$3,451,864	\$266,334	107.70%
New Jersey Teachers	2001	6/30/01	\$35,351,380	\$32,745,357	\$2,606,022	108.00%
Los Angeles City Employees' Retirement System	2001	6/30/01	\$6,988,782	\$6,468,066	\$520,716	108.05%
Maine Local	2001	6/30/01	\$1,544,721	\$1,427,091	\$117,630	108.20%
Milwaukee County Employees Retirement System	2001	1/1/02	\$1,620,157	\$1,492,072	\$128,085	108.60%
Connecticut Municipal	2001	1/7/01	\$1,353,100	\$1,238,100	\$115,000	109.29%
Los Angeles Water and Power	2001	1/7/01	\$5,833,275	\$5,306,263	\$527,012	109.93%
North Dakota PERS	2001	6/30/01	\$1,115,300	\$1,008,700	\$106,600	110.60%
North Carolina Teachers and State Employees	2001	12/31/01	\$42,104,086	\$37,713,663	\$4,390,423	111.60%
California PERF	2001	6/30/01	\$166,860,000	\$149,155,000	\$17,705,000	111.90%
Minnesota State Employees	2001	6/30/01	\$7,366,673	\$6,573,193	\$793,480	112.07%
Delaware State Employees	2001	6/30/01	\$4,759,031	\$4,232,244	\$526,787	112.40%
Detroit Police and Fire Retirement System	2001	6/30/01	\$3,900,021	\$3,463,248	\$436,772	112.60%
Houston Firefighters	2001	1/7/01	\$1,863,100	\$1,650,800	\$212,300	113.00%

Hartford Municipal Employee Retirement Fund	2001	1/7/01	\$978,884	\$865,570	\$113,314	113.10%
Pennsylvania School Employees	2001	6/30/01	\$54,783,900	\$47,870,900	\$6,913,000	114.40%
Arizona SRS	2001	6/30/01	\$21,888,000	\$19,012,000	\$2,876,000	115.10%
Cincinnati Employees Retirement System	2001	12/31/01	\$1,699,977	\$1,473,359	\$226,618	115.38%
Pennsylvania State ERS	2001	12/31/01	\$27,505,494	\$23,658,757	\$3,846,737	116.30%
New Jersey PERS	2001	6/30/01	\$27,749,107	\$23,705,502	\$4,043,605	117.06%
New York City ERS	2001	6/30/01	\$43,015,355	\$36,654,300	\$6,361,055	117.35%
Florida RS	2001	1/7/01	\$95,517,948	\$80,993,718	\$14,524,230	117.93%
Rhode Island Municipal	2001	6/30/01	\$895,475	\$758,090	\$137,386	118.10%
Los Angeles Fire and Police	2001	6/30/01	\$11,835,579	\$9,954,056	\$1,881,523	118.90%
NY State & Local ERS	2001	1/4/01	\$101,020,164	\$84,113,372	\$16,906,792	120.10%
Minnesota Police and Fire Retirement Fund	2001	1/7/01	\$4,472,041	\$3,712,360	\$759,681	120.46%
New York State Teachers	2001	6/30/01	\$87,295,296	\$69,836,237	\$17,459,059	125.00%
Kentucky ERS	2001	6/30/01	\$7,206,420	\$5,729,229	\$1,477,191	125.80%
Arizona Public Safety Personnel	2001	6/30/01	\$4,661,941	\$3,674,758	\$987,183	126.90%
San Francisco City & County	2001	1/7/01	\$10,797,024	\$8,371,843	\$2,425,181	129.00%
Texas LECOS	2001	8/31/01	\$647,757	\$492,127	\$155,630	131.60%
NY State & Local Police & Fire	2001	1/4/01	\$18,408,510	\$13,882,738	\$4,525,772	132.60%
Milwaukee City ERS	2001	1/1/02	\$4,242,333	\$3,091,511	\$1,150,822	137.20%
Arizona State Corrections Officers	2001	6/30/01	\$776,177	\$554,387	\$221,790	140.00%
Kentucky County	2001	6/30/01	\$6,910,501	\$4,900,143	\$2,010,358	141.00%
University of California	2001	6/30/01	\$40,554,500	\$27,451,200	\$13,103,300	147.70%
Washington LEOFF Plan 2	2001	9/30/01	\$2,575,600	\$1,668,000	\$907,600	154.41%
Washington PERS 2/3	2001	9/30/01	\$11,031,600	\$6,158,000	\$4,873,600	179.14%
Washington School Employees Plan 2/3	2001	9/30/01	\$1,471,700	\$747,000	\$724,700	197.02%
Washington Teachers Plan 2/3	2001	9/30/01	\$3,547,200	\$1,797,000	\$1,750,200	197.40%
<b>TOTAL</b>			<b>\$2,198,860,112</b>	<b>\$2,155,363,342</b>	<b>\$43,496,770</b>	<b>102.02%</b>