Appendix

for Hidden Debt, Hidden Deficits: 2017 Edition How Pension Promises Are Consuming State and Local Budgets by Joshua D. Rauh

List of All Pension Systems

Alabama

Employees' Retirement System (S)
Teachers' Retirement System (S)
Judicial Retirement Fund (S)
Birmingham Retirement and Relief Fund (L)
Birmingham Firemens and Police Supplemental (L)
Southeast Alabama Gas District Pension Plan (L)

Alaska

Teachers' Retirement System (S)
Public Employees' Retirement System (S)
Judicial Retirement System (S)
National Guard and Naval Militia System (S)

Arizona

State Retirement System (S)

Public Safety Personnel Retirement System (S) Corrections Officer Retirement Plan (S) Elected Officials' Retirement Plan (S) Phoenix City Employee Retirement System (L) Tucson Supplemental Retirement System (L)

Arkansas

Public Employees Retirement Systems (S)
State Police Retirement System (S)
Judicial Retirement System (S)
Teacher Retirement System (S)
Local Police and Fire Retirement System (S)
State Highway Employees' Retirement System (S)
Little Rock City Firemen's Pension and Relief
Fund (L)
Little Rock City Police Pension and Relief Fund (L)

Little Rock Nonuniformed Employees' Defined
Benefit Pension (L)
Little Rock 2014 Defined Benefit Plan (L)
Fayetteville Policemen's Pension and Relief
Fund (L)
Fayetteville Firemen's Pension and Relief Fund (L)

California Public Employees' Retirement Fund (S) Judges' Retirement Fund (S) Judges' Retirement Fund II (S) Legislators' Retirement Fund (S) State Teachers' Retirement Fund (S) University of California Retirement System (S) Los Angeles City Employees' Retirement System (L) Los Angeles City Fire and Police Pension Plan (L) Los Angeles City Water and Power Employees' Retirement Plan (L) San Jose Federated City Employees' Retirement System (L) San Jose Police and Fire Department Retirement Plan (L) San Francisco City and County Employees' Retirement System (L) San Diego City Employees' Retirement System (L) Fresno City Employees Retirement System (L) Fresno City Fire and Police Retirement System (L) Sacramento City Employees' Retirement System (L) Long Beach Public Transportation Company Retirement (L)

Oakland Police and Fire Retirement System (L)

Albany Police and Fire Relief Pension Plan (L)

Los Angeles County Employees Retirement

Association (L)



San Diego County Employees Retirement Association (L) Orange County Employees Retirement System (L) San Bernardino County Employees' Retirement Association (L) Alameda County Employees' Retirement Association (L) Sacramento County Employees' Retirement System (L) Contra Costa County Employees' Retirement Association (L) Fresno County Employees' Retirement Association (L) Kern County Employees' Retirement Association (L) Ventura County Employees' Retirement Association (L) San Mateo County Employees' Retirement Association (L) San Joaquin County Employees' Retirement Association (L) Stanislaus County Employees' Retirement Association (L) Sonoma County Employees' Retirement Association (L) Tulare County Employees' Retirement Association (L) Santa Barbara County Employees' Retirement Association (L) San Luis Obispo County Pension Trust (L) Merced County Employees' Retirement Association (L) Marin County Employees' Retirement Association (L) Mendocino County Employees' Retirement Association (L) Imperial County Employees' Retirement System (L) Pasadena Fire and Police Retirement System (L) Richmond General Pension Plan (L) Richmond Police and Firemen's Pension Plan (L) Richmond Garfield Pension Plan (L)

East Bay Municipal Utility District Employees' Retirement System (L) Santa Clara Valley Transportation Authority Amalgamated Transit Union Pension Plan (L) Santa Clara County Miscellaneous Plan (L) Santa Clara County Safety Plan (L) Santa Clara County Central Fire Safety Plan (L) Santa Clara County Authority Miscellaneous Plan (L) Colorado Fire and Police Pension Association (S) Public Employees' Retirement Association (S) Adams County Retirement Plan (L) El Paso County Retirement Plan (L) Englewood City Nonemergency Retirement Plan (L) Aurora General Employees' Retirement Plan (L) Boulder Police Pension Fund (L) Boulder Fire Pension Fund (L) Longmont Retirement System (L) Denver Board of Water Commissioners Employees' Retirement Plan (L) Denver Employees Retirement Plan (L) Connecticut Teachers' Retirement System (S) State Employees' Retirement System (S) Judicial Retirement System (S) Municipal Employees' Retirement System (S)

Teachers' Retirement System (S)
State Employees' Retirement System (S)
Judicial Retirement System (S)
Municipal Employees' Retirement System (S)
Norwalk Employees' Pension Plan (L)
Norwalk Fire Benefit Fund (L)
Norwalk Police Benefit Fund (L)
Norwalk Food Service Employees' Fund (L)
Stamford Classified Employees' Retirement
Fund (L)
Stamford Custodians' and Mechanics' Retirement
Fund (L)

Stamford Firefighters' Pension Fund (L)
Stamford Police Pension Fund (L)
Bristol Retirement System (L)
Bristol Firefighters' Benefit Fund (L)

Concord Retirement System (L)

Bristol Police Benefit Fund (L)

Hartford Municipal Employees' Retirement Fund (L)

New Britain Police Benefit Fund (L)

New Britain Firemen's Pension Plan (L)

Torrington Police and Firemen's Retirement

Plan (L)

Torrington Municipal Employee Retirement Plan (L)

Middletown Retirement System (L)

New Haven Policemen and Firemen Retirement Plan (L)

New Haven City Employees' Retirement Plan (L)

Waterbury Retirement System (L)

Milford Retirement System (L)

Norwich Retirement System (L)

Darien Employee Retirement Systems (L)

Fairfield Police and Firemen's Retirement Plan (L)

Fairfield Town Employees' Retirement Plan (L)

Greenwich Town Retirement System (L)

Westport Police Pension Fund (L)

Westport Firemen's' Pension Fund (L)

Westport Town Pension Fund (L)

East Hartford Retirement System (L)

Farmington Town Pension Plan (L)

Granby Town Pension Plan (L)

West Hartford Town Pension Fund (L)

Cromwell Town Retirement Plan (L)

Cheshire Employees Retirement System (L)

Hamden Town Employee Retirement Fund (L)

Groton Town Retirement Fund (L)

Stonington Employees' Pension Plan (L)

Hartford Employee Retirement System (L)

Delaware

Public Employees' Retirement System (S)

Dover Police Pension Plan (L)

Dover General Employee Pension Plan (L)

Wilmington Firefighters Pension Plan (L)

Wilmington Police Pension Plan (L)

Wilmington Nonuniformed Employees Plan I (L)

Wilmington Nonuniformed Employees Plan II (L)

Wilmington Nonuniformed Employees Plan III (L)

Florida

Florida Retirement System (S)

Jacksonville Police and Firefighter Pension Plan (L)

Jacksonville General Employees Pension Plan (L)

Jacksonville Correction Officers Pension Plan (L)

Miami Firefighters' and Police Officers' Retirement Trust (L)

Miami General Employees' and Sanitation

Employees' Retirement Trust (L)

Miami Department of Off-Street Parking Retirement Plan (L)

Miami Beach Retirement System (L)

Miami Beach Pension Fund for Firefighters and

Police Officers (L)

Miami Springs General Employees' Retirement

System (L)

Miami Springs Police and Firefighters' Retirement

System (L)

North Miami Clair T. Singerman Employees'

Retirement System (L)

North Miami Police Pension Plan (L)

North Miami Beach General Employees

Retirement Plan (L)

Tampa General Employees' Pension Plan (L)

Tampa Firefighters and Police Officers Pension Fund (L)

Orlando Firefighter Pension Fund (L)

Orlando Police Officers' Pension Fund (L)

Orlando General Employees' Pension Fund (L)

St Petersburg Police Officers' Retirement System (L)

St Petersburg Firefighters' Retirement System (L)

St Petersburg Employees' Retirement System (L)

Hialeah Employees' Retirement System (L)

Hialeah Elected Officials' Retirement System (L)

Tallahassee General Employees Retirement

Fund (L)

Tallahassee Police Officers Retirement Fund (L)

Tallahassee Firefighters Retirement Fund (L)

Fort Lauderdale Police and Firefighters' Retirement System (L)

Fort Lauderdale General Employees' Retirement System (L)



St Lucie County Fire District General Employees Retirement Fund (L)

St Lucie County Fire District Firefighters' Pension Trust Fund (L)

Pembroke Pines General Employees Pension Plan (L)

Pembroke Pines Firefighters and Police Officers Pension Plan (L)

Hollywood General Employees' Retirement System (L)

Hollywood Firefighters' Pension System (L)

Hollywood Police Officers Retirement System (L)

Miami-Dade County Defined-Benefit Retirement Plan (L)

Orange County Library District General Retirement Fund (L)

North Broward Hospital District General Retirement System (L)

South Broward Hospital District General Retirement System (L)

Georgia

Peace Officers' Annuity and Benefit Fund (S)

Employees' Retirement System (S)

Firefighters' Pension Fund (S)

Teachers Retirement System (S)

Atlanta Police Officers' Pension Plan (L)

Atlanta Firefighters' Pension Plan (L)

Atlanta General Employees' Pension Plan (L)

Augusta City General Retirement Plan (L)

Augusta City Employees' Pension 1945-1949 (L)

Cape Coral General Retirement Fund (L)

Cape Coral Police Retirement Fund (L)

Cape Coral Firefighters' Retirement Fund (L)

Fulton County Employees' Retirement System (L)

Fulton County School Employees Pension Plan (L)

DeKalb County Pension Plan (L)

Macon County General Employees' Pension Plan (L)

Macon County Fire and Police Pension Plan (L)

Bibb County Employees' Retirement System (L)

Hawaii

Employees' Retirement System (S)

Idaho

Public Employee Retirement System of Idaho (S)

Firefighters' Retirement Fund (S)

Judges' Retirement Fund (S)

Illinois

Teachers' Retirement System (S)

State Employees' Retirement System (S)

State Universities Retirement System (S)

General Assembly Retirement System (S)

Judges' Retirement System (S)

Chicago Public School Teachers' Pension and Retirement Fund (L)

Chicago Policemen's Annuity and Benefit Fund of Chicago (L)

Chicago Firemen's Annuity and Benefit Fund of Chicago (L)

Chicago Municipal Employees' Annuity & Benefit Fund (L)

Chicago Laborer's and Retirement Board Employees' Annuity and Benefit Fund (L)

Chicago Transit Authority Employees' Retirement Plan (L)

Greater Chicago Metropolitan Water Reclamation District Retirement Fund (L)

Aurora Police Pension Fund (L)

Aurora Firefighter Pension Fund (L)

Rockford Police Pension Fund (L)

Rockford Firefighter's Pension Fund (L)

Evanston Police Pension Fund (L)

Evanston Firefighters' Pension Fund (L)

Cook County Employees' and Officers' Annuity and Benefit Fund (L)

Joliet Police Pension Plan (L)

Joliet Firefighters' Pension Plan (L)

Naperville Firefighters' Pension Fund (L)

Naperville Police Pension Fund (L)

Springfield Police Pension Plan (L)

Springfield Firefighters' Pension Plan (L)

Arlington Heights Police Pension Fund (L)

Arlington Heights Firefighters' Pension Fund (L)

Schaumburg Police Pension Fund (L)

Schaumburg Firefighters' Pension Fund (L)

Des Plaines Police Pension fund (L)

Des Plaines Firefighters' Pension Fund (L)

Orland Park Police Pension Fund (L)

Tinley Park Police Pension Plan (L)

Mount Prospect Police Pension Fund (L)

Mount Prospect Firefighters' Pension Fund (L)

Normal Firefighters' Pension Plan (L)

Normal Police Pension Plan (L)

Hoffman Estates Police Pension Fund (L)

Hoffman Estates Firefighters' Pension Fund (L)

Indiana

Public Employees' Retirement Fund (S)

Judges' Retirement System (S)

State Excise Police, Gaming Agent, Gaming

Control Officer and Conservation Enforcement

Officers' Retirement Plan (S)

1977 Police Officers' and Firefighters' Pension and

Disability Fund (S)

Prosecuting Attorneys' Retirement Fund (S)

Legislators' Retirement System (S)

Teachers' Retirement Fund (S)

State Police Retirement Fund (S)

Indianapolis Police Pre-1977 Plan (L)

Indianapolis Firefighters' Pre-1977 Plan (L)

Iowa

Public Employees' Retirement System (S)

Peace Officers' Retirement System (S)

Judicial Retirement System (S)

Municipal Fire and Police Retirement System (S)

Kansas

Public Employees' Retirement System (S)

Wichita Employees' Retirement System (L)

Wichita Police and Fire Retirement System (L)

Kentucky

Teachers' Retirement System (S)

Employees Retirement System (S)

County Employees Retirement System (S)

State Police Retirement System (S)

Judicial Retirement Plan (S)

Legislators Retirement Plan (S)

Louisiana

State Employees' Retirement System (S)

Teachers' Retirement System (S)

State Police Retirement System (S)

School Employees' Retirement System (S)

Firefighters' Retirement System (S)

Municipal Employees' Retirement System (S)

Registrar of Voters Employees' Retirement

System (S)

Parochial Employees' Retirement System (S)

Sheriffs' Pension and Relief Fund (S)

Municipal Police Employees' Retirement System

and Subsidiaries (S)

Harbor Police Retirement System (S)

Assessors' Retirement Fund (S)

District Attorney's Retirement System (S)

Clerks' of Court Retirement and Relief Fund (S)

New Orleans Employees' Retirement System (L)

New Orleans Firefighters' Pension and Relief

Fund (L)

New Orleans Police Employees' Retirement

System (L)

Baton Rough Employees' Retirement System (L)

Shreveport Firemen's Pension and Relief Fund (L)

Shreveport Policemen's Pension and Relief

Fund (L)

Shreveport Employees' Retirement System (L)

Maine

Public Employees Retirement System (S)

Maryland

State Retirement and Pension System (S)

Transit Administration Pension Plan (S)



Anne Arundel County Employees' Retirement Plan (L)

Anne Arundel County Police Service Retirement Plan (L)

Anne Arundel County Fire Service Retirement Plan (L)

Anne Arundel County Officers' and Deputy Sheriffs' Retirement Plan (L)

Baltimore Employees' Retirement System (L)

Baltimore Fire and Police Employees' Retirement System (L)

Baltimore Elected Officials' Retirement System (L) Baltimore County Employees' Retirement

System (L)

Montgomery County Employee Retirement Plans (L)

Prince George's County Fire Service Pension Plan (L)

Prince George's County Police Pension Plan (L)

Prince George's County Correctional Officers' Pension Plan (L)

Prince George's County Deputy Sheriffs' Pension Plan (L)

Massachusetts

State Employees' Retirement System (S)

Teachers' Retirement System (S)

Worcester Regional Retirement System (L)

Worcester Retirement System (L)

Springfield Retirement System (L)

Middlesex County Retirement System (L)

Lowell Contributory Retirement System (L)

Cambridge Retirement System (L)

New Bedford Contributory Retirement System (L)

Lynn Contributory Retirement System (L)

Newton Retirement System (L)

Framingham Contributory Retirement System (L)

Brookline Contributory Retirement System (L)

Plymouth Contributory Retirement System (L)

Essex Regional Retirement System (L)

Norfolk County Retirement System (L)

Bristol County Retirement System (L)

Plymouth County Retirement System (L)

Barnstable County Retirement System (L)

Franklin Regional Retirement System (L)

Michigan

State Police Retirement System (S)

Judges' Retirement System (S)

Public School Employees' Retirement System (S)

State Employees' Retirement System (S)

Detroit General Retirement System Pension

Plan (L)

Detroit Police and fire Retirement System (L)

Grand Rapids Police and Fire Retirement

System (L)

Grand Rapids General Retirement System (L)

Jackson County Employees' Retirement System (L)

Wayne County Employees' Retirement System (L)

Wayne County Circuit Court Commissioners

Bailiffs' Retirement System (L)

Oakland County Employees' Retirement

System (L)

Macomb Fire Retirement System (L)

Minnesota

State Retirement System (S)

Public Employees Retirement Association (S)

Teachers Retirement Association (S)

Minneapolis Employees Retirement Fund (L)

St. Paul Teachers' Retirement Fund Association (L)

Mississippi

Public Employees' Retirement System (S)

Highway Safety Patrol Retirement System (S)

Supplemental Legislative Retirement Plan (S)

Missouri

Public School Retirement System (S)

Public Education Employee Retirement System (S)

State Employees' Retirement System (S)

Department of Transportation and Highway Patrol

Employees' Retirement System (S)

Local Government Employees Retirement System (S)

Kansas City Police Retirement System (L)
Kansas City Civilian Employees' Retirement
System of the Police Department (L)

Kansas City Public School Retirement System (L)

St. Louis Firemen's Retirement System (L)

St. Louis Employees' Retirement System (L)

St. Louis Public School Retirement System (L)

St. Louis County Employee Retirement Plan (L)

Springfield Police Officers' and Fire Fighters'

Retirement Fund (L)

Montana

Public Employees' Retirement System-Defined Benefit Retirement Plan (S)

Sheriffs Retirement System (S)

Game Warden & Peace Officers Retirement System (S)

Municipal Police Officers' Retirement System (S)

Firefighters' Unified Retirement System (S)

Volunteer Firefighters Compensation Act (S)

Judges' Retirement System (S)

Highway Patrol Officers' Retirement System (S)

Teachers Retirement System (S)

Nebraska

State Patrol Retirement System (S)

School Retirement System (S)

Judges' Retirement System (S)

State Employees' Retirement System (S)

County Employees' Retirement System (S)

Omaha Police and Fire Pension Fund – Uniformed Plan (L)

Omaha Employees Retirement System – Civilian Plan (L)

Omaha School Employees' Retirement System (L)

Lincoln Police and Fire Pension Plan (L)

Nevada

Public Employees' Retirement System (S)

Legislators' Retirement System (S)

Judicial Retirement System (S)

New Hampshire

Retirement System (S)

New Jersey

Judicial Retirement System (S)

Prison Officers' Pension Fund (S)

State Police Retirement System (S)

Consolidated Police and Firemen's Pension

Fund (S)

Teachers' Pension and Annuity Fund (S)

Police and Firemen's Retirement System (S)

Public Employees' Retirement System (S)

New Mexico

Public Employees Retirement System (S)

Educational Employees Retirement System (S)

Judicial Retirement System (S)

Magistrate Retirement System (S)

Volunteer Firefighter Retirement System (S)

New York

State and Local Employees' Retirement System (S)

State and Local Police and Fire Retirement

System (S)

State Teachers' Retirement System (S)

New York City Teachers' Retirement System (L)

New York City Employees' Retirement System (L)

New York City Board of Education Retirement

System (L)
Jaw York City Police Pension Fu

New York City Police Pension Funds (L)

New York City Fire Pension Funds (L)

North Carolina

Teachers' and State Employees' Retirement

System (S)

Local Government Employees' Retirement

System (S)

Consolidated Judicial Retirement System (S)

National Guard Pension Fund (S)

Legislative Retirement System (S)



Firefighters' and Rescue Squad Workers' Pension Fund (S)

Charlotte Firefighters' Retirement System (L) Winston-Salem Police Officers' Retirement System (L)

North Dakota

Public Employees Retirement System (S)

Ohio

Police & Fire Pension Fund (S)
Public Employees Retirement System (S)
School Employees Retirement System (S)
State Teachers Retirement System (S)
Highway Patrol Retirement System (S)
Cincinnati Retirement System (L)

Oklahoma

Firefighters Pension and Retirement System (S)
Police Pension and Retirement System (S)
Teachers' Retirement System (S)
Public Employees Retirement System (S)
Law Enforcement Retirement System (S)
Uniform Retirement System for Justices and
Judges (S)

Oklahoma City Employee Retirement System (L) Tulsa City Employees' Retirement System (L)

Oregon

Public Employees Retirement System (S)
Portland Fire and Police Disability and Retirement
Funds (L)

Pennsylvania

Public School Employees' Retirement System (S)
State Employees' Retirement System (S)
Philadelphia Municipal Retirement System (L)
Pittsburgh Policemen's Relief and Pension Plan (L)
Allegheny County Employees' Retirement
System (L)
Allentown Police Pension Plan (L)
Allentown Firemen Pension Plan (L)

Allentown Officers and Employees Pension Plan (L)

Erie Police Pension Trust Fund (L) Erie Officer's and Employee's Pension Trust

Fund (L)

Erie Firefighter's Pension Trust Fund (L)

Reading Police Pension Fund (L)

Reading Paid Firemen's Pension Fund (L)

Reading Officers' and Employees' Pension Fund (L)

Upper Darby Police Pension Plan (L)

Upper Darby Firefighters Pension Plan (L)

Upper Darby Municipal Employees Pension Plan (L)

Scranton Police Pension Plan (L)

Scranton Firemen's Pension Plan (L)

Scranton Non-Uniformed Pension Plan (L)

Bethlehem Police Pension Plan (L)

Bethlehem Firemen Pension Plan (L)

Bethlehem Redevelopment Authority Pension Plan (L)

Bethlehem Parking Authority Pension Plan (L)

Bensalem Police Pension Plan (L)

Bensalem Non-Uniformed Pension Plan (L)

Lancaster Fire Pension Plan (L)

Lancaster Police Pension Plan (L)

Lancaster Parking Authority Pension Plan (L)

Lower Merion Municipal Police Pension Fund (L)

Lower Merion Employees' Pension Fund (L)

Abington Non-Uniformed Pension Fund (L)

Abington Police Pension Fund (L)

Delaware County Employees' Retirement

System (L)

Dauphin County Employees' Retirement Plan (L)

Cumberland County Employees' Retirement

Plan (L)

Washington County Employees' Retirement Plan (L)

Butler County Employee Pension Fund (L) Lycoming County Employees' Retirement System (L)

Rhode Island

Employees' Retirement System (S)

South Carolina

Retirement System (S)

Police Officers Retirement System (S)

Retirement System for Members of the General

Assembly (S)

Retirement System for Judges and Solicitors (S)

National Guard Supplemental Retirement Plan (S)

South Dakota

Retirement System (S)

Sioux Falls Employee's Retirement System (L)

Sioux Falls Firefighters' Pension Fund (L)

Tennessee

Consolidated Retirement System (S)

Memphis Employees Retirement System (L)

Memphis Library Retirement System (L)

Nashville-Davidson County Retirement System (L)

Nashville Metropolitan Employees Benefit Trust (L)

Nashville-Davidson County Education Retirement

Plan (L)

Metropolitan Board of Education Teachers

Retirement Fund (L)

Nashville Education Retirement Plan (L)

Knoxville Pension System (L)

Chattanooga fire and Police Pension Fund (L)

Chattanooga General Pension Plan (L)

Shelby County Retirement System (L)

Texas

Employees Retirement System (S)

Teacher Retirement System (S)

Municipal Retirement System (S)

Dallas Employees' Retirement Fund (L)

Dallas Police and Fire Pension System (L)

Houston Police Officers' Pension System (L)

Houston Firefighters' Relief and Retirement

Fund (L)

Houston Municipal Employees Pension System (L)

San Antonio fire and Police Pension Fund (L)

San Antonio Water System Retirement Plan (L)

Austin Employees' Retirement System (L)

Austin Fire Fighters Relief and Retirement Fund (L)

Austin Police Retirement System (L)

Fort Worth Employers' Retirement Fund (L)

El Paso Firemen and Policemen's Pension Fund (L)

El Paso Employees' Pension Fund (L)

Lubbock Fire Pension Fund (L)

Harris County Metropolitan Transit Authority

Transport Workers Union Pension Plan (L)

Harris County Metropolitan Authority Non-Union

Pension Plan and Trust (L)

Harris County Hospital District Pension Plan (L)

Utah

Noncontributory Retirement System (S)

Contributory Retirement System (S)

Public Safety Retirement System (S)

Firefighters Retirement System (S)

Judges Retirement System (S)

Governors and Legislators Retirement Plan (S)

Tier 2 Public Employees Contributory Retirement

System (S)

Tier 2 Public Safety and Firefighter Contributory

Retirement System (S)

Vermont

State Employees' Retirement System (S)

State Teachers' Retirement System (S)

Municipal Employees' Retirement System (S)

Burlington employees Retirement System (L)

Virginia

Retirement System (S)

State Police Officers' Retirement System (S)

Law Officers' Retirement System (S)

Judicial Retirement System (S)

Norfolk Employees' Retirement System (L)

Richmond Retirement System (L)

Newport News Employees' Retirement Fund (L)

Fairfax County Employees' Retirement System (L)



Fairfax County Police Officers Retirement System (L)

Fairfax County Uniformed Retirement System (L) Fairfax County Educational Retirement System (L)

Washington

Public Employees' Retirement System (S) School Employees' Retirement System (S)

Public Safety Employees' Retirement System (S)

Teachers' Retirement System (S)

Law Enforcement Officers' and Fire Fighters'

Retirement System (S)

Washington State Patrol Retirement System (S)

Judicial Retirement System (S)

Judges' Retirement Fund (S)

Volunteer Fire Fighters' and Reserve Officers' Relief

and Pension Fund (S)

Seattle Employees' Retirement System (L)

Spokane employees' Retirement System (L)

Tacoma Employees' Retirement System (L)

West Virginia

Public Employees' Retirement System (S)

Teachers' Retirement System (S)

State Police Death, Disability, and Retirement

System (S)

State Police Retirement System (S)

Deputy Sheriff Retirement System (S)

Judges' Retirement System (S)

Emergency Medical Services Retirement System (S)

Municipal Police Officers & Firefighters Retirement

System (S)

Teachers' Defined Contribution Retirement

System (S)

Wisconsin

Retirement System (S)

Milwaukee Employees' Retirement System (L)

Milwaukee Policemen's Annuity and Benefit

Fund (L)

Milwaukee County Employee's Retirement

System (L)

Milwaukee County Transit System Pension Plan (L)

Wyoming

Retirement System (S)

Washington DC

DC Police Officers and Firefighters' Retirement

Plan (L)

DC Teachers' Retirement Plan (L)