



**2016 ANNUAL
SURVEY OF PUBLIC PENSION PLANS
Locally-Administered Defined Benefit Plans**

DUE DATE:

Need help or have questions?

- **Visit**
https://census.gov/govs/retire/qa_retire.html
- **Call**
1-800-832-2839 weekdays,
8AM to 5PM ET

In correspondence pertaining to this report, please refer to the User ID supplied in your letter.

WORKSHEET

DO NOT use this worksheet to respond to the survey. It is intended to assist you with gathering and preparing your data prior to reporting online.

Return to <https://respond.census.gov/aspp> when you are ready to report online.

REPORT ONLINE: It's fast and secure. Respond to this survey via the Internet at the following Web address using the supplied User ID and Password:
<https://respond.census.gov/aspp>

GENERAL INSTRUCTIONS

Before filling out this survey, please read carefully each part and all related definitions and instructions.

Note especially:

1. To complete this worksheet you will need the Comprehensive Annual Financial Report (CAFR) for the retirement system listed in the mailing address (*Use the annual report if the retirement system does not have a CAFR*).
2. Report figures for **Defined Benefit** plans only. Do **not** include Defined Contribution or other Postemployment Benefit plans in the data.
3. If you are including data for **any retirement system(s) administered in addition to the system identified** in the address box above, list retirement system(s) in **14**, REMARKS section, at the end of the worksheet.
4. Report corporate stocks and bonds at market value, and adhere to Governmental Accounting Standards Board (GASB) guidelines when reporting gains and losses on investments.
5. Report figures relating to all accounts and reserves of the system, including amounts for retirement, disability, survivors', and other benefits, as well as any amounts for administration of the system. Exclude transfers between reserves of the system.
6. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Report Online - Do Not Return

Report Online - Do Not Return

1 Is the addressee title/department and mailing address the same as shown in your letter?

- Yes – Go to **2**
- No – Enter correct information below

Addressee Title or Department

ATTN:	
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Street 1

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Street 2

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City

State

Zip Code

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PART 1 – PLAN INFORMATION FOR DEFINED BENEFIT PLANS

2 Are new employees covered under this defined benefit plan?

- Yes
- No

3 In addition to the defined benefit plan reported on this survey, does this public retirement system offer a defined contribution plan?

- Yes
- No

4 In addition to the defined benefit plan reported on this survey, does this public retirement system offer a postemployment healthcare plan?

- Yes
- No

PART 2 – ENDING DATE OF FISCAL YEAR

5 What is the retirement system’s fiscal year end date? _____ (MM) (DD)

6 What was the retirement system’s latest fiscal year end date that occurred before July 1, 2016? Use this fiscal year data to complete the remainder of this worksheet even though more recent data may be available. _____ (MM) (DD) (YYYY)

PART 3 – MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS

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7 What was the total number of contributing members of the retirement system during the fiscal year indicated in **6**?

Exclude

- Beneficiaries

A. Active members – Current contributors in contributory systems or employees in non-contributory systems.

Number of Members

1. Employed by the local government(s)

Include

- Local agencies.

2. Employed by the state government

Include

- State institutions and agencies.

3. **TOTAL** – (Sum of items A1. through A2.)

B. Inactive members – Former employees and employees on military or other extended leave without pay having retained retirement credits, but **not currently receiving retirement benefit payments.**

Number of Members

1. Vested.

2. Non-vested (on military or other extended leave only)

3. **TOTAL** – (Sum of items B1. through B2.)

8 What was the total number of retirees and beneficiaries during the fiscal year indicated in **6**?
Provide estimates if detailed data are not available.

Number of Retirees/ Beneficiaries

A. Retirees of system, retired on account of age or service.

B. Retirees of system, retired on account of disability

C. Survivors of deceased retirees

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9 What were the total number of payees and the amount of lump-sum payments made during the fiscal year indicated in **6**?

	Number of Payees	Amount Paid			
		\$Bil.	Mil.	Thou.	Dol.
A. Withdrawals and other one time payments made to members of a deferred retirement option plan (DROP)					
B. Withdrawals and other one time payments (other than loans) made to present or former members of system Exclude <ul style="list-style-type: none"> • Payments to DROP members (should be reported in item A.). 					
C. Lump-sum (nonrecurrent) payments made to survivors of deceased active members or retirees					

PART 4 – RECEIPTS FOR DEFINED BENEFIT PLANS

10 What was the amount of receipts during the fiscal year indicated in **6**?

Exclude

- Amounts received from sales of investments
- Amounts received from repayment of loans made to members

	Employee Contributions			
	\$Bil.	Mil.	Thou.	Dol.
A. Employee contributions – Amounts contributed by all member employees or withheld from their salaries for financing benefits				

B. Employer (government) contributions

1. From parent local government(s)

Include

- Employer contributions from the government for financing of benefits
- Parent government contributions or appropriations for administration or other support of the system
- Local taxes credited directly to the system

	Employer (Government) Contributions			
	\$Bil.	Mil.	Thou.	Dol.

2. From state government

Include

- State aid
- Shared taxes received by the system from the state government either directly or through the parent local government
- Amounts received from other local governments on behalf of their employees

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Continue with **10** on the next page

C. Earnings on investments

Include

- Interest
- Dividends
- Rents
- Other earnings on investments

Exclude

- Gains and losses on investment transactions
(should be reported in 11)

	Investment Earnings			
	\$Bil.	Mil.	Thou.	Dol.
1. Interest.....				
2. Dividends.....				
3. Other investment earnings – <i>Specify:</i> <input type="text"/>				
4. TOTAL – (Sum of items C1. through C3.).....				

D. Other receipts

Include

- Private gifts
- Donations

Specify:

Other Receipts			
\$Bil.	Mil.	Thou.	Dol.

11 What was the amount of net gains and losses on investments during the fiscal year indicated in 6? Report losses as a negative value (see **HOW TO REPORT DOLLAR FIGURES** on page 3).

	Gains and Losses			
	\$Bil.	Mil.	Thou.	Dol.
A. Realized net gains or losses on investments . .				
B. Unrealized net gains or losses on investments.....				
C. TOTAL – (Sum of items A. through B.).....				

PART 5 – PAYMENTS FOR DEFINED BENEFIT PLANS

12 What was the amount of payments during the fiscal year indicated in **6**?

Exclude

- Amounts paid out for purchase of investments and loans made to members
- Deferred retirement option plan (DROP) payments *(should be reported in 9)*

	\$Bil.	Mil.	Payments Thou.	Dol.
A. Benefit payments – Report annual amounts.				
1. Retirement benefits				
2. Disability benefits				
3. Survivor benefits				
4. Other benefits				
5. TOTAL – (Sum of items A1. through A4.)				
B. Withdrawals – Amounts paid to employees, former employees, or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts				
C. Administrative expenses				
Include				
• Investment fees				
• Other administrative expenses				
D. Other payments – Specify: ↘				

PART 6 – CASH AND INVESTMENTS FOR DEFINED BENEFIT PLANS

13 What was the total amount of cash and investments (at market value) held at the end of the fiscal year indicated in **6**?

Exclude

- Receivables and securities lending collateral

	\$Bil.	Mil.	Cash and Short-term Investments Thou.	Dol.
A. Cash and short-term investments				
1. Cash on hand and demand deposits				
2. Time or savings deposits				
3. All other short-term investments				
Include				
• Repurchase agreements				
• Commercial company paper				
• Finance company paper				
• Bankers acceptances				
• Money market mutual funds				
4. TOTAL – (Sum of items A1. through A3.)				

Continue with **13** on the next page

B. Federal government securities

1. Federal treasury securities – Obligations of the U.S. Treasury and Federal Financing Bank

Federal Government Securities
\$Bil. Mil. Thou. Dol.

Include

- Short-term notes.

2. Federal agency

a. Securities – Bonds and mortgage-backed securities (where applicable) issued by CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA

Exclude

- Directly held mortgages (*should be reported in item F.*)

b. Federally-sponsored agencies – Bonds and mortgage-backed securities (where applicable) issued by FHLB, FHLMC, FNMA, and Farm credit banks

Exclude

- SLM Corporation (*should be reported in item C.*)

3. **TOTAL** – (*Sum of items B1. through B2b.*)

C. Corporate bonds, domestic

Include

- Debentures and convertible bonds
- Railroad equipment certificates
- Asset-backed securities
- Commercial mortgage-backed securities
- Corporate collateralized mortgage-backed securities
- Private debt
- SLM Corporation.

Corporate Bonds
\$Bil. Mil. Thou. Dol.

D. Corporate stocks, domestic

Include

- Common and preferred stocks
- Warrants
- Private equity
- Venture capital
- Leveraged buy-outs

Exclude

- Money market mutual funds (*should be reported in item A3.*)
- Other mutual funds (*should be reported in item H4.*)
- Hedge funds (*should be reported in item H4.*)

Corporate Stocks
\$Bil. Mil. Thou. Dol.

E. Foreign and international securities

Include

- Foreign governments

Foreign and International Securities
\$Bil. Mil. Thou. Dol.

1. Foreign and international stocks.

2. Foreign and international bonds.

3. **TOTAL** – (*Sum of items E1. through E2.*)

Continue with 13 on the next page

F. Mortgages held directly

Exclude

- Mortgage-backed securities *(should be reported in item B2a. or C.)*
- Directly held real property *(should be reported in item H1.)*

Mortgages Held Directly			
\$Bil.	Mil.	Thou.	Dol.

G. Investments held in trust by other agencies

Include

- Funds administered by private agencies
- Guaranteed investment accounts
- Share of funds in governmental investment accounts.

Other Securities			
\$Bil.	Mil.	Thou.	Dol.

H. Other investments

1. Real property – *Report only directly held property.*

Exclude

- Property held in investment trusts *(should be reported in item H3.)*
- Property held in pooled or partnership agreements *(should be reported in item H3.)*

Other Investments			
\$Bil.	Mil.	Thou.	Dol.

2. State and local government securities

3. Other investments

Include

- Property held in pooled or partnership agreements
- Property held in investment trusts
- Investments in real estate investment trusts (REITs)

Specify: _____ . . . X47

4. Other securities

Include

- Shares held in conditional sales contracts
- Direct loans and loans to members
- Derivatives
- Guaranteed investment contracts
- Annuities and life insurance
- Hedge funds
- Mutual funds not reported elsewhere

Exclude

- Money market mutual funds *(should be reported in item A3.)*

Specify: _____

5. **TOTAL** – *(Sum of items H1. through H4.)*

Cash and Investments			
\$Bil.	Mil.	Thou.	Dol.

I. TOTAL – *(Sum of totals for items A. through H.)*

PART 7 – REMARKS

14 Use this space for any explanations that may be essential in understanding the reported data.

Include

- Any significant changes occurring within the last year
- Any difficulties encountered in completing this worksheet

PART 8 – CONTACT INFORMATION

15 Who should be contacted to answer questions about data reported on this survey?

Name of contact person

Title of contact person

Area code and phone number

Extension

Area code and fax number

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Date completed

(MM) (DD) (YYYY)

Email Address

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**Thank you for completing this survey.
Retain a copy of the completed report for your records.**

NOTE: The U.S. Census Bureau receives its authorization to conduct this survey from Title 13, United States Code, Sections 161 and 182. This survey has been approved by the Office of Management and Budget (OMB) and given the number 0607-0585. Please note the number displayed in the upper right-hand corner of this worksheet. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, under the Paperwork Reduction Act, we could not request your participation in this voluntary survey. Information provided on this questionnaire compiled from or customarily provided in public records are exempt from confidential treatment as cited in Title 13, United States Code, Section 9(b).

Please note that this is a national survey that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their activities. Public reporting burden for this collection of information is estimated to vary from 1.5 hours to 8 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.